1981 ANNUAL REPORT

BRITISH COLUMBIA ASSESSMENT AUTHORITY

British Columbia Cataloguing in Publication Data

British Columbia Assessment Authority.
Annual report. -- 1st (1974) ; 1975-

ISSN 0383-5049 = Annual report -
British Columbia Assessment Authority.

1. British Columbia Assessment Authority -Periodicals.
2. Real property tax - British Columbia - Periodicals.
3. Assessment - British Columbia - Periodicals.

HJ4293.B7B74 354.7110072'421'05

CORPORATE OBJECTIVES AND HIGHLIGHTS

GOALS SET — 1975

* Establish long range planning
* Utilize management by objectives
* Practice zero based budgeting
* Produce income from sales of assessment data
* Develop data processing assistance for clerical, appraisal, and management efficiency
* Prohibit growth in staffing in spite of increasing workloads
* Reappraise all property annually at market value
* Reinspect all property within six years
* Standardize data collection and analysis
* Assign work responsibilities on a geographic basis
* Hire and promote staff based upon merit
* Practice corporate humanism
* Formalize on-the-job and university training requirements

ACHIEVEMENTS — 1981

As a practical outcome of these goals, all of which have been realized, the Authority can claim:

* Assessment cost has been contained
* Staff complement not increased in eight years
* On-line data processing system successfully implemented at pilot offices
* Expertise gained in assessing technically difficult properties
* Province-wide inventory of property
* Continuous structures valued correctly — (pipelines, railroads)
* Good labour relations maintained
* Staff enthusiasm continued
* High educational requirements for staff progressively attained
* Quality of assessments the best in assessing history in B.C.
* Successfully handled heavy workload created by a rapidly declining market late in the year

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EFFECTIVE DATE OF DATA

The B.C.A.A. operates on a calendar year basis and this report covers work performed from 1 January 1981 to 31 December 1981. The 1982 Assessment Roll was produced during that period and hence most statistics are based upon that roll.

BRITISH COLUMBIA ASSESSMENT AUTHORITY

Head Office
1537 Hillside Avenue
Victoria, British Columbia V8T 4Y2

Telephone (604) 595-6211

Monday 19 July 1982

Honourable H. A. Curtis
Minister of Finance
Parliament Buildings
Victoria, B.C.
V8X 1X4

Dear Sir:

On behalf of the Board of Directors I have the pleasure to submit the Annual Report for the 1981 fiscal year in accordance with Section 17 of the Assessment Authority Act.

Yours truly,

A. O. Hood
Chairman

Policy Reports

BCAA

BACK ROW: DONALD C. MORTON, LAWRENCE E. WIGHT, J. ARTHUR CURRIE.
FRONT ROW: HERBERT J. GARDNER, ALFRED O. HOOD (CHAIRMAN),
ROSS G. MARKS (VICE-CHAIRMAN)

Board of Directors:

ALFRED O. HOOD, *Chairman*
ROSS G. MARKS, *Vice-Chairman*
J. ARTHUR CURRIE
HERBERT J. GARDNER
DONALD C. MORTON
LAWRENCE E. WIGHT

Executive Management:

J.TED GWARTNEY, *Assessment Commissioner*
NEVILLE M. IVES, *Deputy Assessment Commissioner*
R.W. HEADEN, *Associate Deputy Assessment Commissioner*
NORMAN C. PARRY, *Director of Personnel*
GORDON ZORN, *Director of Finance*

Senior Management:

KENNETH A. BENNETT, *Regional Director, Interior*
GERALD B. CAMERON, *Regional Director, Island & North*
P.A. FENTON, *Regional Director, Lower Mainland*
TOM JOHNSTONE, *Director, Appraisal Services*
JACK R. ANSLOW, *Director, Appraisal & Office Systems*
DARYL F. HAYWARD, *Director, Computer Services*
BRIAN S. WHITE, *Director, Technical Services*
ELLIOTT F. NICOLLS, *Director, Field Audit*

REPORT FROM THE BOARD OF DIRECTORS

The year 1981 created some unforseen difficulties for the Assessment Authority due to the performance of the real estate market, which, unpredictable at all times, behaved in an unparalled fashion. Assessors are required, by statute, to determine property values as of December 31 each year and to mail assessment notices to each property owner by this date. When real estate values are stable an assessor can make quite accurate assessments based on information received during the third quarter of the year. However, with real estate values in a sharp decline coupled with a scarcity of sales information, following moreover upon the heels of an unprecedented increase in market prices, it is particularly difficult to anticipate accurately year-end values.

It is now common knowledge that real estate values were rapidly declining in the last quarter of 1981. This required assessors to apply last minute computer-based mass adjustment programs to bring assessments into correct actual value levels at year-end. In spite of the best efforts by assessors to establish market trends, and the excellent job done by our clerical staff and computer personnel in processing the volume of changes quickly and efficiently, values for many neighbourhoods remained too high and caused justifiable concern on the part of many property owners. Before the year-end Authority staff had recalculated values for most of the areas concerned and recommended 'roll backs' (mostly to land) in the 8 to 10 percent range but ranging up to 16 percent. Assessor recommendations must be approved by the Courts of Revision and as a result the Court statistics for the 1982 roll may be misleading; approximately 70 percent of the Court of Revision appeals were the result of these assessor recommendations which were scheduled to take place whether or not individual properties were appealed. Notwithstanding the foregoing, the heavy workload for the Courts this year, and also some criticism that has been voiced of the actual appeals procedures, the counterbalance provided by the existing appeal procedures is considered to be of great value. It is, however, recognized that they could perhaps be enhanced by certain improvements to administrative procedures.

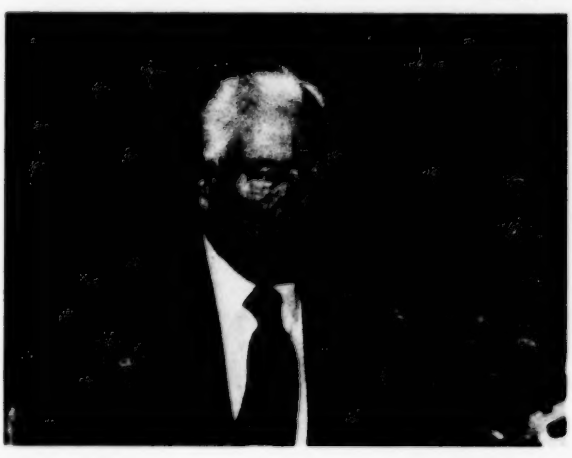
The problems with the 1982 roll would have been much more difficult to surmount had the Authority not had the ability to handle the workload with a computer-based system. This facility will be more valuable in future with the current phase-in of a new system of advanced design. During 1981 the Board of Directors approved the final stages of an online computer system to take the place of the earlier batch-oriented system and authorized its full implementation during 1982. This system is named CAPAS (Computer Assisted Property and Assessment Systems). Before the year-end a contractual arrangement with the British Columbia Systems Corporation was approved under which the Systems Corporation will provide the central processing function for the Authority's online system. This contract was developed after much hard bargaining and only after the Authority was satisfied that security of the Assessment Authority information was vested solely in the Authority and that an arms-length service bureau/client relationship was assured. The Authority's systems and programming activities will continue within the Computer Services Division so that program improvements may continue to be made by staff with the specialized skills and experience, and who are oriented and dedicated to Assessment Authority policies and projects.

Statistics in this report will indicate an increase of 41,594 parcels this year to a total of 1,127,974 folios. This increase in numbers of parcels is being serviced without any increase in staff complement. Since the Authority was formed in 1974 there has been an increase of 297,274 parcels, which is more parcels than are presently contained on the whole of Vancouver Island, while the staff complement is slightly less than that approved in 1974. This speaks well for improvements in methodology and computer systems but it says much more for the Authority staff who have responded exceptionally well to new methods, and have actively participated in developing and improving the processing systems required. Full implementation of the new online database system in 1982 will immediately enhance communication ability and facilitate the development and implementation of further new processing methods.

The Board met on a monthly basis in 1981. The terms of appointment of Basil W. Flynn and Herbert J. Gardner expired in 1981. Basil Flynn, who was first appointed to the Interim Board in 1974, declined nomination to serve another term. Mr. Flynn brought to the Board a wealth of assessment experience in different regions of the province and this experience, coupled with his keen interest in personnel development, provided a substantial contribution to the development of the Authority. Herbert J. Gardner was reappointed and Lawrence E. Wight was appointed to replace Basil Flynn. Apart from his experience in senior management and public administration, Larry Wight is a professional engineer who has worked in many different areas in the Province and has been active in many civic organizations. The Board re-elected A. O. Hood to be Chairman and elected R. G. Marks to be Vice-Chairman.

As in past years the British Columbia Assessment Authority enjoyed the cooperation of various provincial ministries, the Union of British Columbia Municipalities, and individual municipalities. The Authority also benefited from the assistance and suggestions of individual property owners and many persons in the real estate, property management, and appraisal fields. The Assessment Authority is most grateful for this cooperation and hopes to continue to develop these relationships.

A.O. HOOD
Chairman



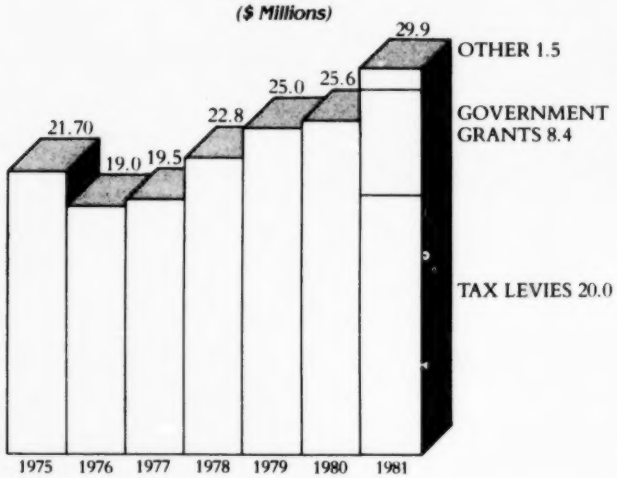
OPERATING REVENUES AND EXPENDITURES

The Assessment Authority derives its revenue from three principal sources:

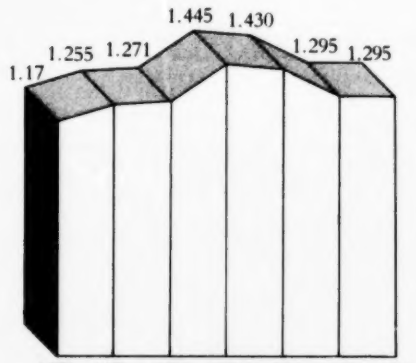
Tax Levy	67%
Provincial Grant	28%
Other Income	5%

REVENUES

($ Millions)



MILL RATE



% CHANGE (7.3) (1.3) (13.7) (−1.0) (−9.4) (0.0)

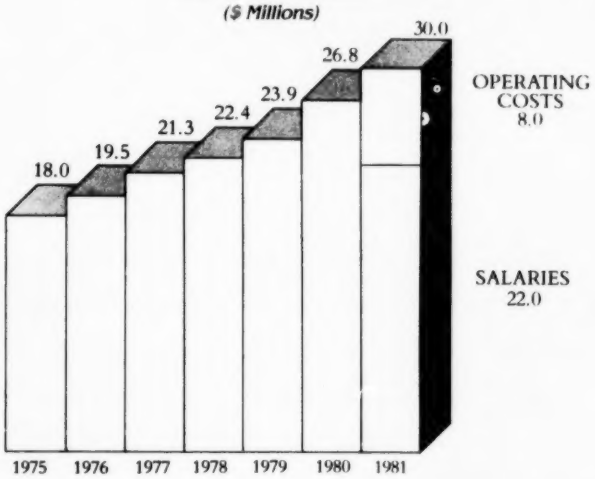
The tax levy is applied to all property taxable for hospital purposes. For 1981 the mill rate was set at 1.295 which was the same as the previous year.

The Provincial Government Grant is fixed by Regulation, and for 1981 the B.C. Assessment Authority received $8,378,883.

Other Income is derived from the sale of services and supplies. Services include the production of business tax rolls and frontage rolls for some municipalities. Sales of maps, sales listings, assessment roll copies, land title plans, microfiche, computer printouts, and interest on deposits also produce revenue.

EXPENDITURES

($ Millions)



The Authority expends 73% of its budget on the salaries of employees. The balance of expenditures includes such items as accommodation, travel, office supplies and equipment, and data processing services.

Province of British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Directors of the British Columbia Assessment Authority, and

To the Minister of Finance
Province of British Columbia

I have examined the balance sheet of the British Columbia Assessment Authority as at 31 December 1981 and the statement of revenue, expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 December 1981 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
2 April 1982

BALANCE SHEET
AS AT DECEMBER 31, 1981

ASSETS	1981	1980
Current Assets:		
Cash and short term deposits	$2,189,852	$2,746,471
Accounts receivable	338,991	376,876
Prepaid expenses	136,418	15,681
	2,665,261	3,139,028
Property and Equipment — at cost (Note 2):		
Land	178,000	178,000
Building	223,249	223,249
Furniture and equipment	1,652,785	1,568,901
Motor vehicles	871,254	741,530
	2,925,288	2,711,680
	$5,590,549	$5,850,708

LIABILITIES AND SURPLUS		
Current Liabilities:		
Accounts payable and accrued charges (Note 2)	$ 904,020	$1,227,712
Surplus:		
Appropriated		
Employees' past benefits (Note 6)	290,367	264,542
1980 Commitments (Note 7)		226,136
	290,367	490,678
Unappropriated	1,470,874	1,420,638
	1,761,241	1,911,316
Property and equipment	2,925,288	2,711,680
	4,686,529	4,622,996
	$5,590,549	$5,850,708

The seven accompanying notes are an integral part of these financial statements.

Approved on behalf of the Authority

A.O. Hood — Chairman of the Board

G. Zorn — Director of Finance

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS FOR THE YEAR ENDED DECEMBER 31, 1981

REVENUE

	1981	1980
Province of British Columbia Grant (Note 3)	$ 8,378,883	$ 7,013,400
Tax levies (Note 4)	19,996,477	17,574,593
Interest earned	735,479	399,657
Other	773,450	603,548
	$29,884,289	$25,591,198

EXPENDITURE

Salaries and fringe benefits	$22,057,982	$20,296,828
Directors' fees and expenses	67,993	58,670
Accommodation expense	1,858,698	1,668,730
Travel	1,285,831	1,110,246
Office	1,601,365	1,430,342
Interest expense (Note 5)	505,280	242,203
Professional and special services	2,290,719	1,501,757
Property and equipment (Note 2)	366,496	249,816
	30,034,364	26,558,592
Excess of Expenditure over Revenue	(150,075)	(967,394)
Unappropriated surplus, beginning of year	1,420,638	2,640,633
	1,270,563	1,673,239
Less Appropriations		
Employees' past benefits fund (Note 6)	25,825	26,465
1980 commitments (Note 7)	(226,136)	226,136
	(200,311)	252,601
Unappropriated surplus, end of year	$ 1,470,874	$ 1,420,638

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1981

1. The Authority

In 1974 an all party committee of the Legislature completed a comprehensive review of assessments in British Columbia and concluded:

"... that legislation be introduced at the current session to create a province-wide Assessment Authority. This Authority must be independent of taxing function (either municipal or provincial) and its control must be such as will result unmistakably in complete independence."

This recommendation was acted upon expeditiously and the Assessment Authority of British Columbia Act, which established the British Columbia Assessment Authority, was proclaimed on July 2, 1974.

Section 9 of the Act describes the purpose of the Authority very succinctly as follows:

"The purpose of the Authority is to establish and maintain assessments that are uniform in the whole of the Province in accordance with the Assessment Act."

2. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles, except that:

A. Property and equipment are charged to operations at the time of acquisition and concurrently are recorded as assets with a corresponding credit to equity. Upon disposal, the original cost of an asset is removed, and any proceeds are credited to operations. The Authority does not record depreciation expense.

B. No accrual for employee vacation pay is provided.

3. Province of British Columbia Grant

The Authority is entitled to receive from the Province of British Columbia an operating grant determined by multiplying the Authority's operating costs less surplus carried forward for its immediately preceding fiscal year by a percentage fixed by order of the Lieutenant-Governor in Council.

4. Tax Levies

The Authority by by-law, and subject to the prior approval of the Lieutenant-Governor in Council, each year imposes and levies a tax upon all taxable property in the Province. A copy of this by-law is forwarded to the Tax Collector of every municipality in the Province and to the Surveyor of Taxes so that the taxes so levied will be placed on the tax rolls. The proceeds of the taxes so levied and collected by the municipalities or the Minister of Finance constitute the Authority's tax levies revenue.

Under Section 15(4) of the Assessment Authority Act, the Authority's annual tax levies are to be "at a rate sufficient to maintain the operating fund." The operating fund is defined under Section 15(3) as "the total amount required to meet the annual operating and capital expenses of the Authority." Section 15(4) further specifies that in determining the rate of taxation to be levied "the Authority shall take into account the amount of the annual operating grant."

Based on the above formula the mill rates levied on taxable properties in the Province of British Columbia were 1.295 for 1981 and 1.295 for 1980.

5. Financing

Under Section 16(4) of the Assessment Authority Act, the Authority may "pending receipt of the proceeds of the taxes, borrow an amount not exceeding the proceeds of the taxes ... and the loan shall be repaid from the proceeds of the taxes."

The total borrowings by the British Columbia Assessment Authority were $14,854,000 for 1981 and $10,991,000 for 1980.

6. Employees' Past Benefits

Relevant to the formation of the British Columbia Assessment Authority, the Authority has negotiated an agreement with those designated employees whose previous working agreements contained clauses which called for payout of certain benefits upon the death, retirement or termination of the employee.

Based on current salary rates, the employees' past benefit entitlements are estimated to be $704,567 at December 31, 1981. Past benefit entitlements are charged as expenditures in the year they are paid.

7. Commitments

The Authority is committed to make the following rental payments on buildings and equipment leased for periods of more than one year:

1982 —	$1,087,904
1983 —	933,170
1984 —	824,115
1985 —	350,260
1986 —	67,779
1987 - 1990 —	119,000
	$3,382,228

During 1981 $226,136 was expended for the purchase of automobiles for which surplus had been appropriated in 1980.

Commissioner's Report

B.C. ASSESSMENT — PAST AND PRESENT

Equity in assessments is not a new concept in British Columbia. In 1953 the Assessment Equalization Act was enacted to equalize assessments for school purposes throughout the province.

Beginning in the late nineteen sixties there were restrictions placed upon the amount by which individual assessments could be increased. This caused distortions and inequities in relationships within and between the classes of properties.

In 1974 an all-party committee of the Legislature completed a comprehensive review of assessments in British Columbia and they concluded:

'. . . that legislation be introduced at the current session to create a Province-wide Assessment Authority. This Authority must be independent of taxing function (either municipal or provincial) and its control must be such as will result unmistakably in complete independence.'

It is significant that the new British Columbia method is now being recommended in the Provinces of Manitoba and Saskatchewan. Basically it consists of three components:

1. **Provincial Government** — exercises the legislative function and can amend the governing acts. The cabinet has an annual responsibility to establish classes of property and percentage levels for assessed values.
2. **Assessment Authority** — records ownership and property details annually, values all properties in the province, produces the assessment roll, and mails the assessment notices.
3. **Municipalities and Collection Districts** — levy and collect their own taxes and, for administrative economy, collect nearly all the taxes levied against property within their boundaries on behalf of other bodies such as Schools, Hospitals, the Assessment Authority, Regional districts, etc.

The Assessment Authority has the responsibility to study the real estate market each year and to arrive at an estimate of the actual value of all property in each assessment area. The actual value of a property is equivalent to the market value.

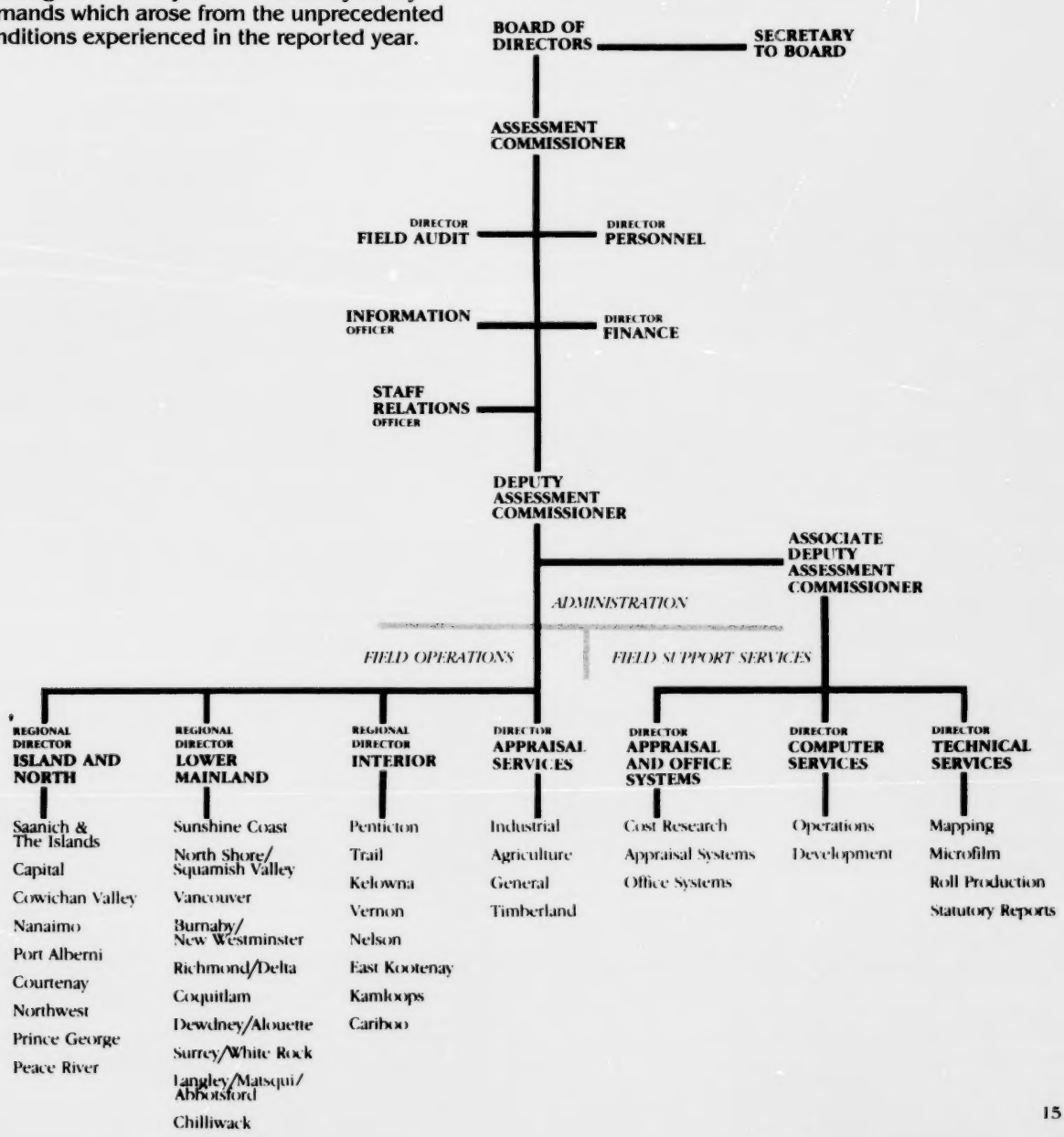
A PERSPECTIVE — The 1982 ROLL COMPARED TO the 1975 Roll

	1982 Roll	1975 Roll	Increase
ACTUAL VALUE	$157,149,780,140	$42,000,000 (Approx.)	274%
NUMBER OF PARCELS	1,127,974	830,700	36%
TOTAL NET TAXABLE	$ 21,250,240,565	$ 9,670,753,872	120%

THE ORGANIZATION

The organizational structure of the Authority is well proven now after two years in its present form, and continues to serve well in effecting a smooth flow of directives and information in discharge of the Authority's responsibilities.

The structure has been tested not only in the routine of day-to-day operation but also by responding successfully to the extremely heavy demands which arose from the unprecedented conditions experienced in the reported year.



ADMINISTRATION

The Assessment Authority is a corporation established by the Crown and is governed by a six-member Board of Directors. This Board appoints the Assessment Commissioner who is charged with the overall responsibility for the administration of the Assessment Act.

The Assessment Authority, being an independent corporation, provides its own administrative services. These include: Personnel, Finance, Field Audit, Information, Legal, and Staff Relations.

BCAA HEAD OFFICE, THIRD FLOOR

FIELD AUDIT DIVISION

In addition to the regular audit visits to the area offices and as the result of queries received from several areas in the province, detailed investigations of various aspects of the assessment roll were conducted by the Division during 1981. A sampling of industrial land valuation was included in the general program, and an in-depth examination of a group of single-purpose industrial properties was also undertaken. Together with a variety of checks such as the progress made on reassessment programs, manner of sales investigation, and coding, studies were made as to the improvement in the quality of appraisals between succeeding years.

Due to the dramatic change in the market, commencing with the 1980 rapid rise, its continuation in 1981, and the subsequent fall-off in the values and volume of sales, a variety of programs were utilized to assist Head Office, and others concerned in monitoring these changes, in preparation for the 1982 roll. New forms for reporting these changes were developed as well as the usual reports on coding, sales incidence, and related subjects. Assistance was provided in developing the levels of assessment for one of the three options available for the general purposes tax levy.

PERSONNEL

Staffing

The staff establishment remained unchanged in 1981 with 763 full time positions. There was a significant increase in the annual turnover rate to 12.03% compared to a six-year average of 9.36%, with increased staff mobility to the private sector as major contributing factor. Towards year end there was a gradual decline in staff turnover.

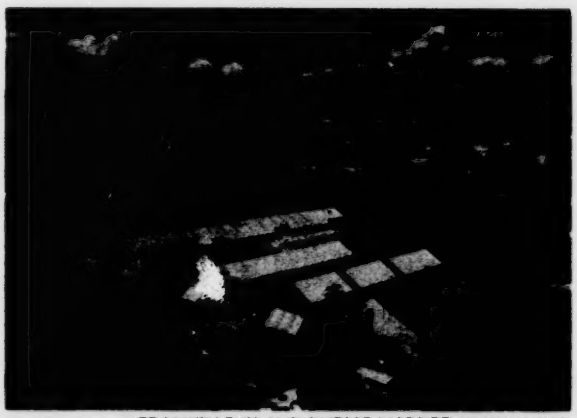
Education/Training

Management training continued during 1981 with all management staff attending a three-day management course. In addition to a basic supervisory course for new supervisors the Authority continued to sponsor technical job related courses, seminars, and other forms of training where benefits were to be derived from expenditure of the training dollar.

Labour Relations

The existing two-year collective agreement, which provided for an 8½% salary adjustment in each year, expired 31 December 1981. Negotiations commenced on a new collective agreement.

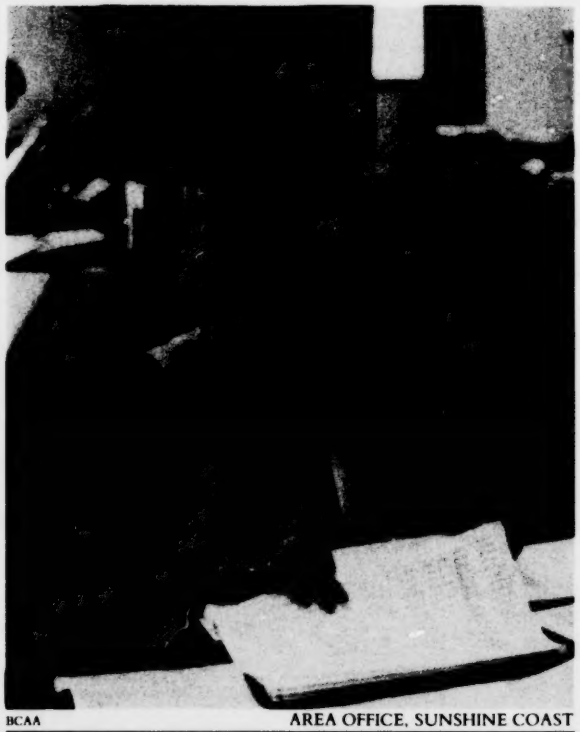
A joint management/union occupational health and safety committee was established to review health and safety concerns. The large-scale introduction of video display terminals concomitant with the implementation of CAPAS received a considerable amount of attention by the committee, resulting in suggestions regarding installation of the terminals, ambient conditions, and the operator's use of the terminals.



TOURISM, B.C. GRANVILLE ISLAND PUBLIC MARKET, VANCOUVER

STAFF RELATIONS

The Authority recognized those employees retiring in 1981 and also long-service employees at a formal dinner reception. A gift and certificate were presented to each retiree and a certificate to each 25-year service employee. The function was well received and will be a recurring event.



BCAA AREA OFFICE, SUNSHINE COAST

FINANCIAL SERVICES

The Financial Services Division has the responsibility of controlling the financial matters of the Authority. Under the Director of Financial Services, the Division maintains the payroll system, the receipt and disbursement of funds, and produces the financial records of the Authority. Other responsibilities include purchasing, leasing, accommodations, and related ancillary services.

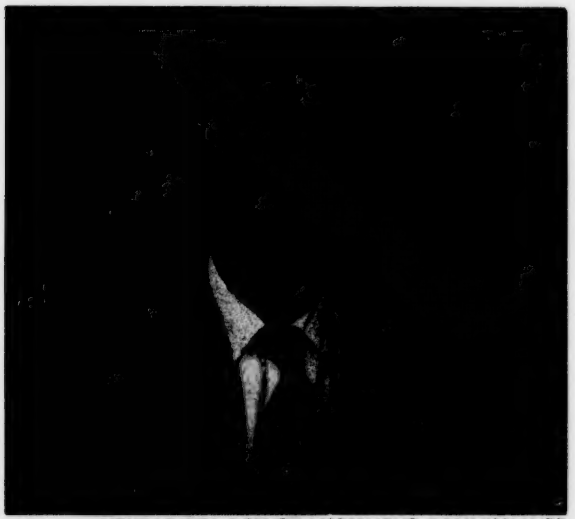
The installation of an IBM series I computer now allows the internal production of all financial records, and with the implementation of the payroll program in 1982, the division will be self-sufficient in its data processing requirements.

FIELD OPERATIONS

The preparation of the 1982 assessment rolls for most of the province required coping with the extremes of market behavior — a subject referred to in more detail in other pages of this report.

In addition to the need to cope with unstable market conditions, it was also imperative that the field function not be diverted from its previously set objective of completion of the property re-inventory program. This was accomplished and accordingly it is now possible to move into the next program. This will involve consolidation and improvement in all aspects, including quality of results and service to the public, skills of the individual, and continuation of the implementation of contemporary and effective systems.

During the 1981 work year the field function continued to benefit from the support elements of Appraisal Services and Support Services. In addition to capably supporting the field function, these elements were involved in improving their own facilities and services, as described in the following pages.



BCAA NEVILLE IVES, DEPUTY ASSESSMENT COMMISSIONER

APPRAISAL SERVICES

Appraisal Services is charged with the responsibility of providing research, training, and appraisal assistance to the field operations of the Authority in the areas of agricultural land, timber land, and the complex industrial and commercial properties throughout the province.

The Division functions in four sections, manned by professional staff whose expertise lies in the areas of forestry, agronomy, quantity surveying and appraisal.

Industrial Section

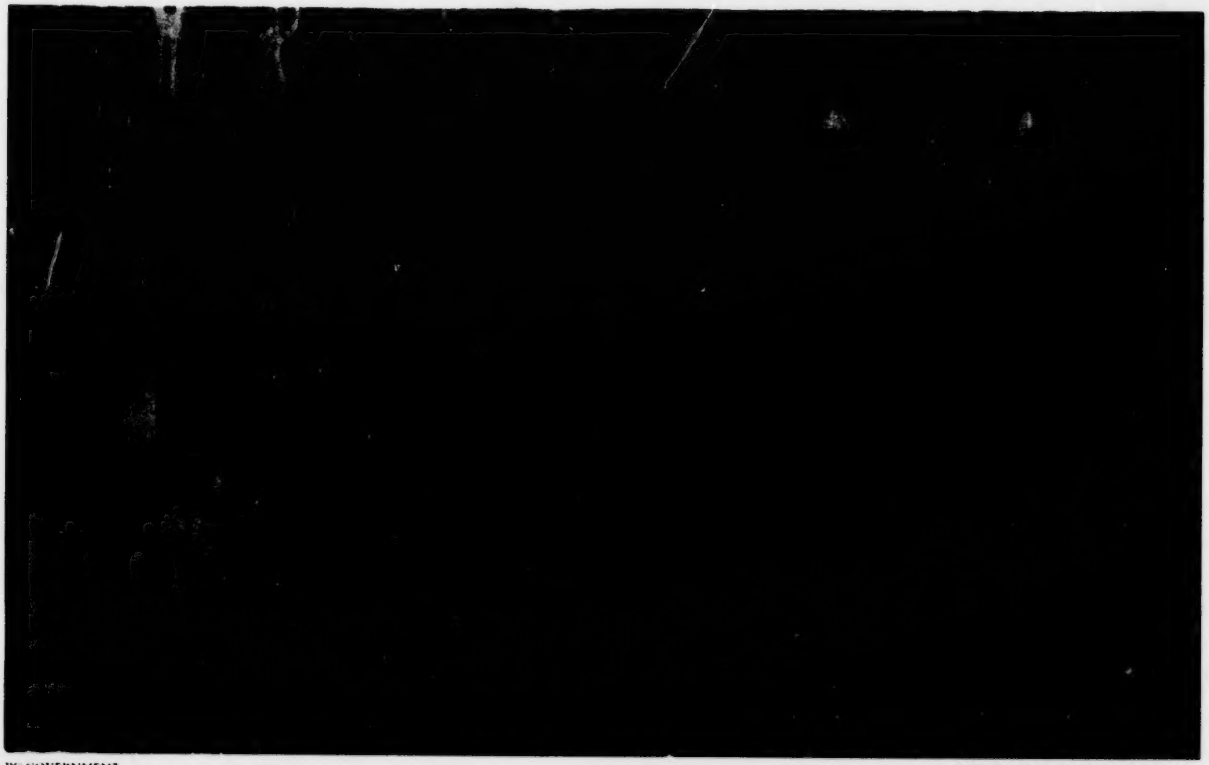
New construction by the major industries in the province continued at a steady pace. This was generally not affected by the economic downturn as most of the construction had commenced before the onset of the current economic condition. While this construction resulted in substantial increases in assessed value, several of the increases were challenged in the courts. The industrial appraisers spent considerably more time in court than in previous years.

In-depth studies were initiated into alternative methods of assessment of pulp and paper industry properties, and similar studies were planned in respect of other major industries in the province.

Further investigation was carried out into both the total inventory and the assessment of pipe lines and related properties, with a view to producing more detailed and accurate rates to be used in their valuation.

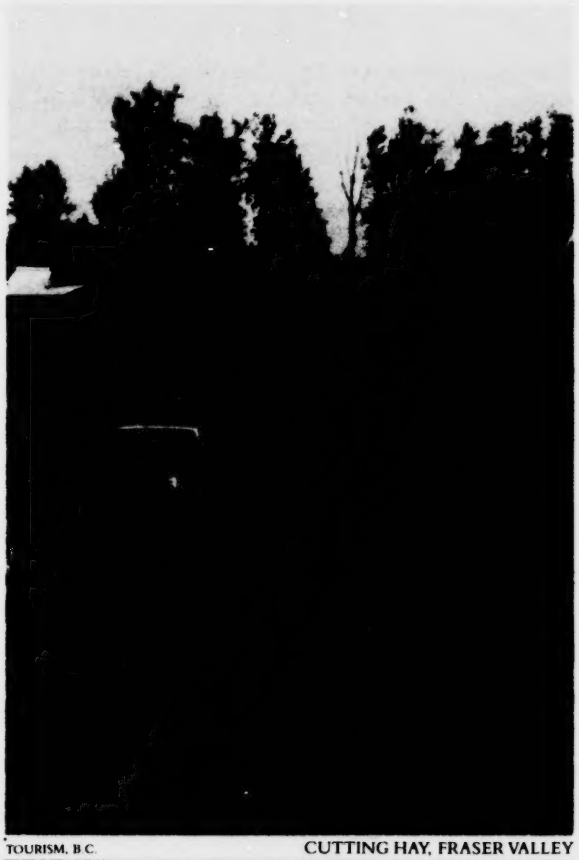
Training of field appraisers in the appraisal of industrial properties, including sawmills and fish canneries, continued so that more of these types of property can be assessed locally by area office staff.

The annual review of all industrial properties maintained by the section was completed resulting in substantial increase in value. General support of area offices in industrial matters was also provided by the section.



B.C. GOVERNMENT

CEMENT PLANT, RICHMOND



TOURISM, B.C. CUTTING HAY, FRASER VALLEY

Agricultural Section

The emphasis in 1981 was on the completion of the farm land inventory throughout the province. To this end student assistance was utilized in the Cariboo and Kamloops assessment area offices.

Assistance was given to area offices, where requested, defending farm classification and valuation; farm classification application forms were revised.

A handbook entitled 'Livestock and Crop Data Yields and Prices' was reviewed and forwarded to all area offices for determination of the value of primary agricultural products to meet the requirements for obtaining gross income.

Farm rental information supplied by area offices was studied, as well as farm market values related to soil capability and land use for the 1980 sale period.

A 'Farm Land Valuation' handbook was produced for province-wide application to ensure a uniform interpretation in the approach to farm land value.

General Appraisal Section

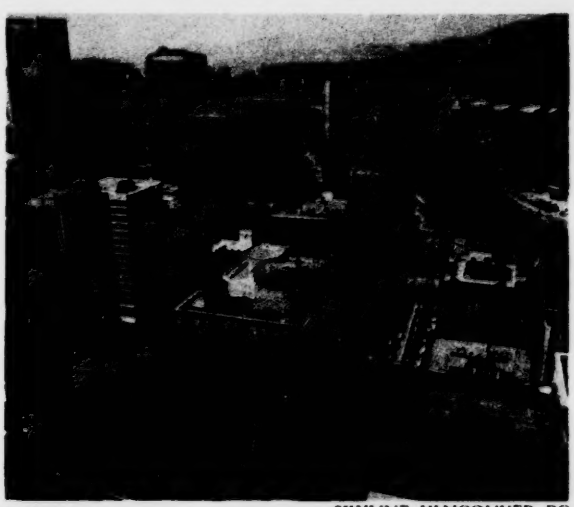
The General Appraisal Section continued assisting area offices with various support programs. In general terms this consisted of on-the-job training and assistance, as well as seminars. Considerable appraisal research was carried out and impact studies made to test the results of recent court decisions. Substantial assistance with regard to commercial properties was given at the Assessment Appeal Board hearings during the year in addition to the completion of three reassessment programs.

The development and production of training material continued. This consisted of:

- 'Income Approach Handbook'
- Research and Information Bulletin #6 — 'Commercial Structures — Cost Approach'
- Research and Information Bulletin #10 — 'Shopping Centre Sales and Guidelines for Selecting Capitalization Rates and Gross Income Multipliers.'
- 'User's Guide and Explanatory Notes on the Municipal Grants Act — 1980 — Federal Property.'

Additions to and further development of the training syllabus guide was undertaken for eventual completion in 1982.

Audits of the application of Special District codes were made in numerous area offices. Special District maps were provided in conjunction with pertinent training.



TOURISM, B.C. SKYLINE, VANCOUVER, BC.

Timber Appraisal Section

The Timber Appraisal Section continued to provide services to assessment areas in timber valuation. Recommended values were provided for properties classified as tree farm, forest, timber, wild, and rural land. The value of these was substantially lower than for the previous assessment year due to the decline in the timber market.

Special projects in timber valuation were continued; audit was carried out in one coastal assessment area, a significant training program in basic timber valuation for field appraisers was developed, and a pilot training session given. Field and office studies in inventory and inspection were carried out on 58,300 ha.

Extensive assistance was given in defence of timber values before the Assessment Appeal Board.

Some 48,850 ha of privately owned or managed forest-use land received certification and were added to the tree farm class.

TOURISM, B.C. ELK RIVER LOGGING, VANCOUVER ISLAND

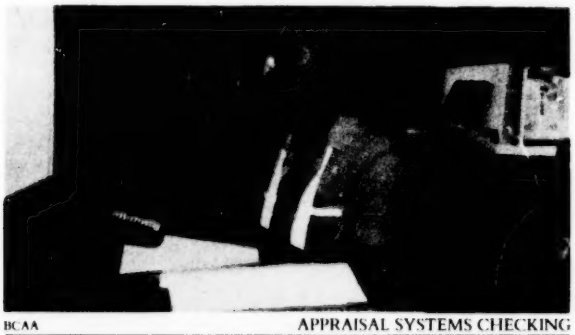
FIELD SUPPORT SERVICES

The prime mission of Field Support Services is to design, build, install, and maintain efficient systems and procedures required to produce assessment rolls in accordance with Authority objectives.

All data maintenance and actual value calculation systems are the responsibility of the Appraisal and Office Systems Division, which is regarded as the user representative in Head Office for these systems.

Similarly, all statutory reporting systems such as assessment rolls, notices, assessed value calculations, reports and studies as well as mapping and microfilm are the responsibility of the Technical Services Division.

The Computer Services Division's responsibilities are in designing, building and operating the various computer systems to the specifications generated by the other Support Services divisions.



BCAA APPRAISAL SYSTEMS CHECKING

APPRAISAL AND OFFICE SYSTEMS

The purpose of the Division is to maintain and develop efficient and reliable mass appraisal systems and office systems in support of assessment administration, and to produce standards for the use of these systems which will ensure consistency of application and accuracy and uniformity of the values produced. In support of that role, work is divided among Appraisal Systems, Office Systems, and Cost Research sections.

The Appraisal Systems section continued work on the Replacement Cost New Less Depreciation (RCNLD) system and during 1981 implementation of the system was completed. Aspects of CAPAS (Computer Assisted Property and Assessment Systems) affecting the appraisal function, including appraisal procedures, received attention.

Support was maintained by the Office Systems section for the two CAPAS pilot sites, and during the year CAPAS was fully implemented at the two sites. Considerable effort was expended by the Office Systems section in the field use development phase of the CAPAS system, and also in the preparation of methodology for large-scale training of personnel in readiness for the imminent province-wide implementation of the system, ie. during early 1982.

Personnel of the Cost Research section reissued the 'Application and Use of Form AA608' section of the Appraisal manual and commenced work on repricing the Residential Manual to the 1981 cost base.

CITY OF VICTORIA — CHINATOWN, VICTORIA

TECHNICAL SERVICES

The Technical Services Division consists of three sections — Administration, Mapping, and Microfilm. These sections have two major areas of responsibility — statutory reporting systems, and information resource systems.

The Administration section in its responsibility for the statutory reporting systems produces assessment rolls and notices. From these are generated assessed value reports, as required by statute, which are transmitted in the appropriate form to all taxing jurisdictions. Other assessment roll processing by the section which takes place each calendar year includes the Courts of Revision system, Supplementary Roll production, and the preparation of Cabinet and other required studies. In December a total of 1,115,969 assessment notices were produced and mailed to owners of taxable property.

BCAA — MAPPING DRAFTSMAN, TECHNICAL SERVICES

With the impending conversion to CAPAS during 1982, the Administration section of the division was involved in extensive research, design, and planning for all systems for which Technical Services is responsible namely: Rolls and Notices, Statutory Reports, Courts of Revision, Supplementaries, and Cabinet Studies.

The Mapping section's major responsibilities lie in the area of information resources. The section supports all assessment areas by the provision of maps, aerial photography, and related resource information. During 1981 a Provincial Map Numbering Reference System (Easting/Northing) was introduced into three area offices as the initial step in a multi-year development program. Over the next five years several areas will benefit from a similar conversion which will parallel the standardized cadastral map development scheme undertaken by the provincial government.

A close and active liaison with the Survey and Mapping Branch, Ministry of Environment is maintained in the acquisition of existing map and air photo material. At the same time annual requests of reorganized priority are submitted for new mapping and air photo requirements in support of future field programs.

In summary the Mapping section's continuing liaison with many provincial, regional, and municipal levels of government is resulting in improved services and mapping inventories within all assessment area offices.

The Microfilm section, which is in the same category as Mapping in terms of systems responsibility, supplies microfilm copies of the assessment roll, property sales, and land title plans to assessment area offices. This information is also provided to the general public for a fee. During 1981 these microfilm products were sold to a total of 860 users, a 15% increase over 1980.

COMPUTER SERVICES

Work continued in 1981 on the Computer Assisted Property and Assessment Systems (CAPAS) on which Computer Services development started in early 1980.

During the year CAPAS was implemented on a pilot basis at two Authority offices (Burnaby and Victoria) for a six month evaluation period. The business case in support of CAPAS, i.e. increased staff productivity, was well substantiated in the 'real world' by the staff at these two offices using the system with increasing skill to maintain their assessment roll information for the latter half of 1981.

Introduction of this online database system, to replace the earlier batch-processing system with its 2 to 4 week turnaround between input and output of data, will bring immeasurable benefits to all aspects of Authority activity, in particular the clerical, the appraisal, and the management functions.

All data maintenance will be accomplished at source when the clerk enters the data into the system. User-requested multi-page reports will be processed overnight and available at area offices for in-house printing the following morning. Rivalling this rapid turnaround will be the immediate access to all elements of the province-wide information on file on the database and available on demand at every display station in the system.

Continuing efforts were made by Computer Services personnel in the further development and refinement of the system in readiness for its full implementation at the remaining 25 area offices in three phases in the months April, May, June of 1982.

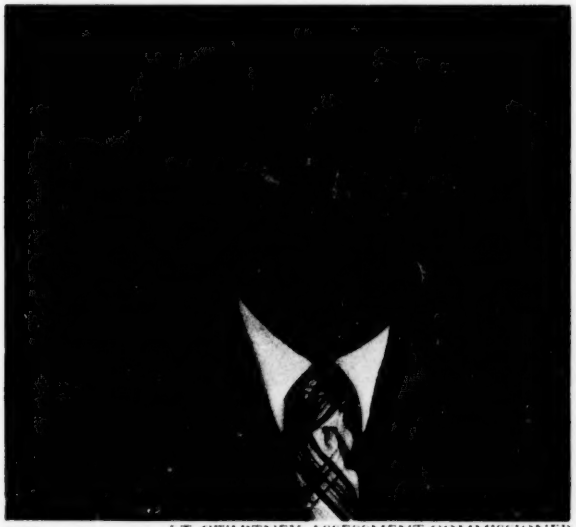
BCAA PROGRAMMER/ANALYST, COMPUTER SERVICES

CONCLUSION

Even allowing for the comparatively short history of the Authority, the past year has called for a culmination of effort by all personnel in excess of any called for in previous years. The unprecedented performance of the real estate market, coinciding with the massive reorganizational demands and workload penalties incurred by changing over to a completely new state-of-the-art data-processing methodology, is a combination unlikely to occur again, but resulted in all personnel meeting and surmounting these challenges in a most creditable manner.

J T Gwartney

Assessment Commissioner



BCAA J.T. GWARTNEY, ASSESSMENT COMMISSIONER

The Volatile 1981 Market

THE VOLATILE 1981 MARKET

BACKGROUND

While, previous to 1980, the real estate market in British Columbia had been buoyant for some time, in 1980 much of the province, particularly the Lower Mainland and southern Vancouver Island, experienced an unprecedented escalation in property values, an escalation which was most pronounced in the case of residential property. The dramatic increase in values continued in the early part of 1981. However, by mid-year it was apparent that values had started to drop. The market did not reach its peak in all parts of the province simultaneously, but in most areas this occurred between the end of the first quarter and the end of the second quarter in 1981. Likewise, the rate at which values declined was far from consistent.

Thus, in some areas of the province there occurred a remarkably sudden change in the real estate market, from rising prices coupled with a high volume of sales, to a falling market with a much reduced number of transactions.

STATUTORY REQUIREMENTS

Section 2(1) of the Assessment Act reads, in part, 'The assessor shall, not later than December 31 in each year, complete a new assessment roll . . .' Section 26(1) is short but is probably one of the most important subsections in the whole act since it sets down the assessor's prime duty — 'The assessor shall determine the actual value of land and improvements.'

The expression 'actual value' has been the subject of judicial interpretation, and in one of the later cases, Rowan vs City of Vancouver (1962), Mr. Justice Wootton held 'The three terms "actual value," "fair market value," and "actual cash value" are synonymous terms meaning relatively the same thing.'

The assessor is directed to complete a new assessment roll not later than December 31, and is directed to determine the actual value of land and improvements, but nowhere is there any reference to the date applicable to the actual value. However, it has always been accepted by the courts that the values shown on the roll must be the actual values on December 31, which also is the date by which the roll must be completed, and it seems doubtful that any other possible conclusion could be reached.

It is this coincidence of the valuation date and the date for completing the roll which does present difficulties for all concerned. With over a million properties in the province it is clear that a significant period of time is required to produce the various assessment rolls and to prepare and mail the assessment notices, also by December 31st. The end result is that some forecasting is necessary of market movement that may occur in the latter part of the year.

THE 1981 ASSESSMENT ROLLS

In order to understand fully what happened in early 1982 it is helpful to review the circumstances surrounding the 1981 assessment rolls.

At the end of 1980, when the 1981 rolls were prepared, market values were advancing at a phenomenal rate with a high volume of sales. No end to the rapidly escalating values was evident but it seemed clear that the situation could not continue indefinitely. Predictions with regard to the further increase in values to the end of 1980 proved conservative and, in the end result, the values shown on most assessment rolls for 1981 were low.

THE 1982 ASSESSMENT ROLLS

In preparing the 1982 assessment rolls during 1981 assessors were faced with market conditions which were the complete antithesis of those existing at the end of the previous year. The continuing escalation of values in the early part of 1981 had finally ceased and values then started to decline. Again, towards the end of the year, assessors were faced with predicting what would happen by year's end.

The monitoring of market evidence continued even after the roll had been completed as it was only then that evidence of late 1981 and early 1982 trading became available. In this the Land Title Offices and Real Estate Boards were extremely co-operative in ensuring that details of transactions were made available without delay.

When the latest evidence was analysed it was found that, while some assessors had achieved their objective in all or part of their jurisdictions, others had underestimated the amount by which the market would continue to drop, and consequently these values shown on the roll were high and in excess of actual value. In those cases where

values were found to be high assessors made recommendations to the Courts of Revision that appropriate reductions should be made; some of these recommendations applied to complete taxing jurisdictions, some to parts of a jurisdiction, and some to certain types of property only, depending upon what the market evidence indicated. Of course, any such general recommendations were applied to properties whether appealed or not.

PUBLIC REACTION

When the assessment notices were received it quickly became apparent that public dissatisfaction and concern were widespread; this discontent was heightened by certain of the media and citizens groups. As a consequence the number of complaints to the Courts of Revision was far higher than had ever previously been experienced.

In order to overcome the problem of the Courts having to hear this vast number of complaints and yet to be able to complete and authenticate the assessment rolls not later than February 28 as required by the Assessment Act, an Order in Council was passed extending the date to March 31. Furthermore, in any areas where it was clear that, even with the extension of time, the Courts already appointed (usually one in each school district) would be unable to cope with the volume of complaints, the situation was made known to the government and additional courts were appointed.

EFFECT ON THE TAX BASE

Every year the total net taxable values (the total of the assessed values less exemptions), as shown in the rolls completed by the assessors at the end of the year, inevitably differ, to some extent, from those totals shown in the rolls when they are finally authenticated by the Courts of Revision. The reason is that the latter incorporate the various changes ordered by the courts.

In 1982, despite the multitude of complaints and assessors' recommendations for reductions, the final result was that the total net taxable value for school purposes for the whole province was only reduced by 1.63%.

An equivalent statistic cannot be provided with regard to the tax base for general municipal and provincial taxation purposes as municipalities have the choice of various options, so that there are no uniform levels of assessment used throughout the province.

REASONS FOR THE COMPLAINTS

The possible reasons for the public's response to the 1982 assessments follow, but not necessarily in order of priority:

1. Many assessments were undoubtedly too high in relation to later evidence and, although these were subsequently reduced as a result of assessors' recommendations to the Courts of Revision, property owners, at the time when they filed their complaints, would have been unaware that any such recommendations would be made.
2. By the end of 1981 it was common knowledge that the market was declining in much of the province and consequently people were not anticipating an increase in the value placed upon their property.
3. Many appeals were made because of the percentage increase, without any consideration being given as to whether the value placed upon the property was in excess of actual value or lacked equity with similar or neighbouring properties. It is worth noting that the percentage increase is very frequently given by property owners as the ground of complaint and yet it is not even a valid ground; actual value and equity are the factors which the courts are required to consider.
4. It was a very common assumption that taxes would increase in direct proportion to the increase in assessment, a conclusion that is completely erroneous. In order to meet their budgetary requirements the various taxing authorities are dependent upon two factors, the tax base and the mill rate which they set. Clearly, if the percentage increase in the tax base is greater than the percentage increase of the budget, the mill rate can be reduced, and only if the percentage increase in the tax base is less than that of the budget need the mill rate be increased.

5. A further reason that may well have contributed to the problem is that in 1978 assessments were set at a common percentage of actual value throughout the province for the various classes of property. In that year the percentage for residential property was set at 15%, but in some parts of the province, notably the lower mainland and southern Vancouver Island, the level of assessment in 1977 was considerably lower than 15%. In order to avoid a very dramatic increase in assessments in 1978 for those properties with low assessments, provision was made in the Assessment Act for the gradual phasing-in of these assessments. The phase-in provisions terminated in 1981 and it was only then that a large number of properties were finally assessed at the common provincial level. In order to combat increasing market values and shifts in tax burden the government had reduced the assessments of residential property first to 14.5% of actual value and, for 1981, to 11%. However, in general, the greatest increase in market values occurred in the very same areas where the phase-in provisions had been applicable, and consequently fairly substantial assessment increases had been experienced for four consecutive years. It is not improbable that yet another increase in 1982 was, so to speak, the final straw.

CONCLUSIONS

The major problem is that assessors have to determine what the actual value of a property will be at some future date. In view of the instability of the real estate market, this cannot always be done with the degree of certainty justifiably desired by all concerned.

One solution to this predicament which might be considered is a change of the valuation date from December 31 to some earlier date. This would ensure that all market evidence surrounding the valuation date is available so that values as at that date could be determined with accuracy.

It is considered that the valuation date should not be shifted so much that values would be so historical that the taxpayer would have difficulty determining whether the value truly represented actual value on that date. A practical choice would be moving the valuation date to six months prior to completion of the assessment roll, say July 1, and only where there has been a change other than in market conditions which affects the value of a property between July 1 and December 31 would it be taken into account.

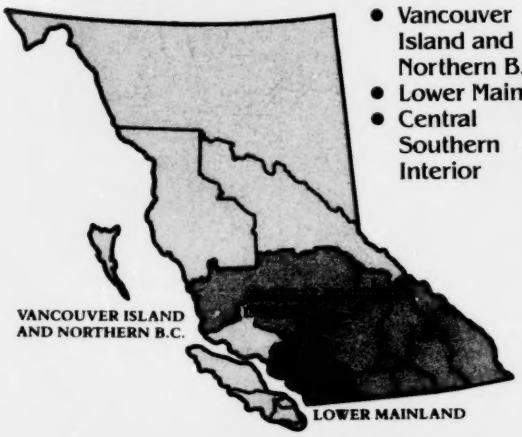
Finally, the earlier valuation date would enable much more accurate statistics to be provided to the Lieutenant Governor in Council for use when the percentage of actual value at which each of the various classes of property is to be assessed for the succeeding year is fixed. The percentage must be fixed on or before October 21 and the various analyses and statistics need to be prepared considerably earlier than that date. Again, forecasting values that far in advance of the end of the year is a difficult undertaking.

Assessment Regions & Areas

PEACE RIVER
27
NORTHWEST
25
PRINCE GEORGE
26
CARIBOO
24
VERNON
20
KAMLOOPS
23
COURTENAY
6
NORTH SHORE/
SQUAMISH VALLEY
8
EAST KOOTENAY
22
KELOWNA
19
NELSON
21
SUNSHINE COAST
7
CHILLIWACK
16
TRAIL
18
PENTICTON
17
PORT ALBERNI
5
COQUITLAM
12
DEWDNEY/ALOUETTE
13
VANCOUVER
9
BURNABY/NEW WESTMINSTER
10
SURREY
WHITE ROCK
14
RICHMOND
11
LANGLEY/MATSQUI/ABBOTSFORD
15
NANAIMO
4
COWICHAN
VALLEY
3
SAANICH & THE ISLANDS
1
CAPITAL
2

ASSESSMENT REGIONS

For administrative purposes the Province is divided into three regions:



- Vancouver Island and Northern B.C.
- Lower Mainland
- Central Southern Interior

ASSESSMENT AREAS

The names of the assessment areas each region contains are:

Vancouver Island & Northern B.C.

1. Saanich & The Islands
2. Capital
4/3. Nanaimo/ Cowichan Valley
5. Port Alberni
6. Courtenay
25. North West
26. Prince George
27. Peace River

Lower Mainland

7. Sunshine Coast
8. North Shore/ Squamish Valley
9. Vancouver
10. Burnaby/ New Westminster
11. Richmond/Delta
12. Coquitlam
13. Dewdney/Alouette
14. Surrey/White Rock
15. Langley/Matsqui/ Abbotsford
16. Chilliwack

Central Southern Interior

17. Penticton
18. Trail
19. Kelowna
20. Vernon
21. Nelson
22. East Kootenay
23. Kamloops
24. Cariboo

JURISDICTIONS

The table below groups the jurisdictions of the province into cities, districts, towns, villages, and rural collection districts in alphabetical order. The numbers indicate the area in which each is located.

CITIES

20	Armstrong
18	Castlegar
06	Courtenay
22	Cranbrook
27	Dawson Creek
03	Duncan
20	Enderby
22	Fernie
27	Fort St. John
18	Grand Forks
18	Greenwood
23	Kamloops
19	Kelowna
22	Kimberley
15	Langley
23	Merritt
04	Nanaimo
21	Nelson
10	New Westminster
08	North Vancouver
17	Penticton
05	Port Alberni
12	Port Coquitlam
12	Port Moody
26	Prince George
25	Prince Rupert
24	Quesnel
20	Revelstoke
18	Rossland
18	Trail
09	Vancouver
20	Vernon
02	Victoria
14	White Rock
24	Williams Lake

DISTRICTS

15	Abbotsford
10	Burnaby
06	Campbell River
01	Central Saanich
16	Chilliwack
20	Coldstream
12	Coquitlam
11	Delta
02	Esquimalt
25	Houston
27	Hudson's Hope
16	Kent
25	Kitimat
15	Langley
26	Mackenzie
13	Maple Ridge
15	Matsqui
13	Mission
25	New Hazelton
03	North Cowichan
01	North Saanich
08	North Vancouver
02	Oak Bay
19	Peachland
13	Pitt Meadows
06	Port Hardy
07	Powell River
11	Richmond
01	Saanich
20	Spallumcheen
20	Salmon Arm
22	Sparwood
08	Squamish
25	Stewart
17	Summerland
14	Surrey
25	Terrace
27	Tumbler Ridge
08	West Vancouver
08	Whistler

TOWNS

06	Comox
21	Creston
22	Golden
16	Hope
04	Ladysmith
05	Parksville
17	Princeton
01	Sidney
25	Smithers

VILLAGES

06	Alert Bay
23	Ashcroft
12	Belcarra
25	Burns Lake
23	Cache Creek
23	Chase
27	Chetwynd
23	Clinton
06	Cumberland
22	Elkford
27	Fort Nelson
26	Fort St. James
26	Fraser Lake
18	Fruitvale
07	Gibsons
06	Gold River
25	Granisle
16	Harrison Hot Springs
25	Hazelton
22	Invermere
21	Kaslo
17	Keremeos
03	Lake Cowichan
23	Lillooet
08	Lions Bay
23	Logan Lake
20	Lumby
23	Lytton
26	McBride
25	Masset
18	Midway
18	Montrose
21	Nakusp
21	New Denver
17	Oliver
24	100 Mile House
17	Osoyoos
08	Pemberton
06	Port Alice
25	Port Clements
25	Port Edward
06	Port McNeil
27	Pouce Coupe
05	Qualicum Beach
21	Salmo
06	Sayward
07	Sechelt
21	Silverton
21	Slocan
06	Tahsis
27	Taylor
25	Telkwa
05	Tofino
05	Ucluelet
26	Valemount
26	Vanderhoof
18	Warfield
06	Zeballos

RURAL

05	Alberni
16	Chilliwack
06	Comox North
22	Cranbrook
03	Duncan
01	Gulf Islands
23	Kamloops
19	Kelowna
04	Nanaimo
21	Nelson
08	New Westminster
09	New Westminster
12	New Westminster
13	New Westminster
14	New Westminster
15	New Westminster
27	Peace River
17	Penticton
26	Prince George
25	Prince Rupert
24	Quesnel
18	Rossland/Trail
07	Sechelt
25	Smithers
09	University Endowment Lands
20	Vernon
02	Victoria
24	Williams Lake

OFFICE ADDRESSES

HEAD OFFICE

Telephone	Office Address
595-6211	1537 Hillside Avenue, Victoria, B.C. V8T 4Y2

REGIONAL OFFICES

Region	Area	Area Name	Regional Director	Telephone	Office Address
#1	01-06 25-27	Vancouver Island & Northern B.C.	G.B. Cameron	381-3554	201-1001 Cloverdale Avenue, Victoria, B.C., V8X 4C9
#2	07-16	Lower Mainland	P.A. Fenton	585-7007	104 Guilford Commerce Court, 10334 152A Street, Surrey, B.C. V3R 7A2
#3	17-24	Central Southern Interior	K.A. Bennet	493-6669	#339 - 246 Martin Street, Penticton, B.C., V2A 5K3

ASSESSMENT AREA OFFICES & SUB-OFFICES

Area	Area Office	Assessor	Telephone	Office Address
01	Saanich & The Islands	W.R. Craven	479-7131	#501 - 3960 Quadra Street, Victoria, B.C., V8X 4A3
	Ganges		537-5712	Valcourt Business Centre, Crofton Road, R.R. #3, Ganges, B.C., V0S 1E0
02	Capital	J. Lang	386-2291	1006 Fort Street, Victoria, B.C., V8V 3K4
04/03	Nanaimo/Cowichan Valley	L.Smith	753-6621	155 Skinner Street, Nanaimo, B.C. V9R 5E8
	Cowichan Valley		748-3776	#216-435 Trunk Rd., Duncan, B.C. V9L 2P8
05	Port Alberni	R.A. Loggin	724-3271	4201-6th Avenue, Port Alberni, B.C., V9Y 4N1
06	Courtenay	D.R. Taylor	338-6511	1211 Ryan Road, Courtenay, B.C., V9N 3R6
07	Sunshine Coast	R.C. Winterburn	885-3206	P.O. Box 1220 Sechelt, B.C., V0N 3A0
08	North Shore/ Squamish Valley	H.R. Jones	984-9751	#210 - 255 W. First Street, North Vancouver, B.C., V7M 3G8
09	Vancouver	H.B. Urquhart	734-1383	#204 Arbutus Village Square, 4255 Arbutus Street, Vancouver, B.C., V6J 4R1
10	Burnaby/New Westminster	E.C. Twining	294-6441	#301 - 4911 Canada Way, Burnaby, B.C., V5G 1M1
11	Richmond/Delta	A.J. Sanderson	946-1341	5000 Bridge Street, Delta, B.C., V4K 2K4
12	Coquitlam	A.R.C. Wyatt	461-4421	3131 St. John's Street, Port Moody, B.C., V3H 2C8
13	Dewdney/Alouette	N.G. Moulder	467-1525	Suite 305, 11965 Fraser Street, Maple Ridge, B.C., V2X 8H7
14	Surrey/White Rock	T.W. Follett	584-1321	13651 - 100th Avenue, Surrey, B.C., V3T 1H9
15	Langley/Matsqui/ Abbotsford	C.W. Sommerfeldt	853-7424	2670A Minter Street, Clearbrook, B.C., V2T 3K2
16	Chilliwack	R.N. Jacob	792-3385	#7 - 8635 Young Road South, Chilliwack, B.C., V2P 4P3
17	Penticton	P. Walter-Hughes	492-5740	2315 Government Street, Penticton, B.C., V2A 4W5
18	Trail	D.A. Turner	364-2501	1561 Bay Avenue, Trail, B.C., V1R 4B2
	Grand Forks		442-2666	P.O. Box 1840, Grand Forks, B.C., V0H 1H0
19	Kelowna	P.F. Steeves	763-8300	Suite 218, 1626 Richter Street, Kelowna, B.C., V1Y 2M3
20	Vernon	R.G. Foisy	545-2171	#200 - 2899 30th Avenue, Vernon, B.C., V1T 8G1
	Salmon Arm		832-7136	P.O. Box 2440, Salmon Arm, B.C., V0E 2T0
	Revelstoke		837-2796	P.O. Box 1739, Revelstoke, B.C., V0E 2S0
21	Nelson	L.R. Davies	352-5581	607 Front Street, Nelson, B.C., V1L 4B6
22	East Kootenay	S.M. Wells	426-8901	#205 - 201 14th Avenue North, Cranbrook, B.C., V1C 3W3
23	Kamloops	W.H. Webster	376-6281	707 Tranquille Road, Kamloops, B.C., V2B 3J1
24	Cariboo	G.W. Stadel	392-2996	#302 - 172 Second Avenue North, Williams Lake, B.C., V2J 2M6
	Quesnel		992-7214	462 Reid Street, Quesnel, B.C., V2J 2M6
25	Northwest	T.J.G. Protheroe	638-1116	4544 Lakelse Avenue, Terrace, B.C., V8G 1P8
	Prince Rupert		624-9607	#1 - 222 West 3rd Avenue, Prince Rupert, B.C., V8J 1L1
26	Prince George	W.W. Colbert	562-7215	#200 - 1777 3rd Avenue, Prince George, B.C., V2L 3G7
27	Peace River	R. Kennedy	782-8515	#206 - 1508 102nd Avenue, Dawson Creek, B.C., V1G 2E2

Assessment Statistics

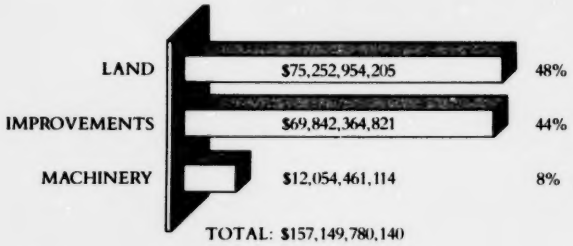
ACTUAL VALUES

The fundamental principle underlying the Assessment Act is that land and improvements must be valued at their actual value (i.e., fair market value).

The 1982 actual value total for the province is shown broken down into three components: land, improvements, machinery.

TOTAL ACTUAL VALUE

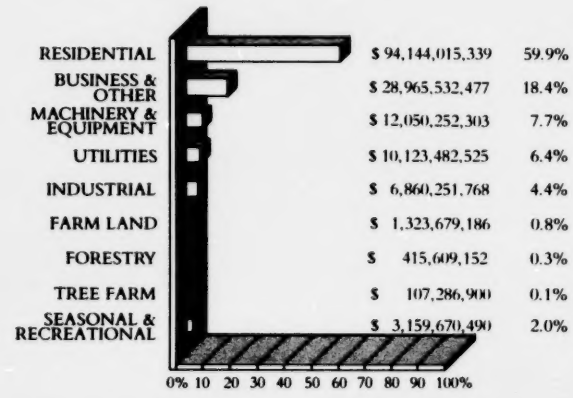
By the Components Land, Improvements, & Machinery

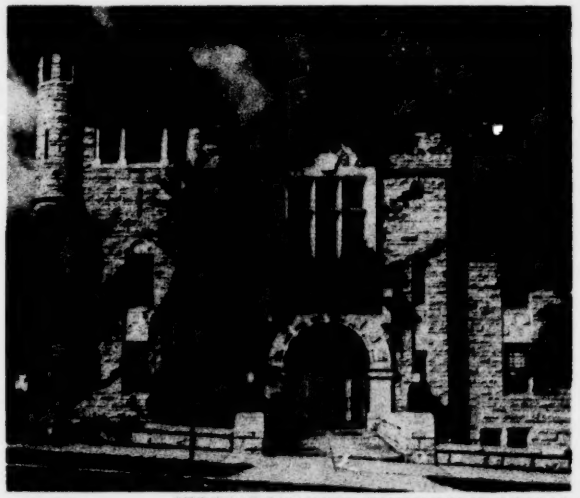


TOTAL: $157,149,780,140

A more detailed breakdown is given in the form of the nine Classes of Property set by the Lieutenant Governor in Council illustrated below.

By Class of Property





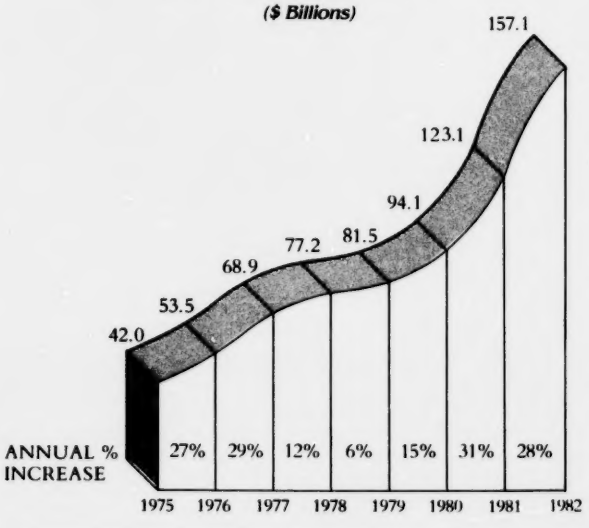
TOURISM, B.C. HERITAGE BUILDING, COURT HOUSE, NELSON

The chart below demonstrates the provincial total increases of actual value since 1975.

The 1982 total for the province of actual or market value of all property is 157, 149, 780, 140 compared with the 1981 figure of 123, 125, 172, 793 — an increase of 28%.

TOTAL ACTUAL VALUE

($ Billions)



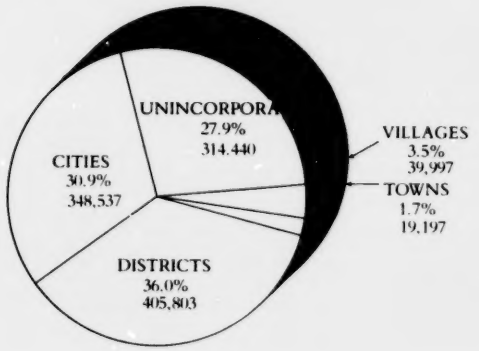
NUMBER OF PARCELS

Consistent with the steady growth in the province, the increase in the total number of parcels (properties) has maintained its momentum. The 1982 figure for total number of parcels is 1,127,974 compared with 1,086,380 for 1981; a gain of 3.8% compared with 2.7% for 1980-1981.

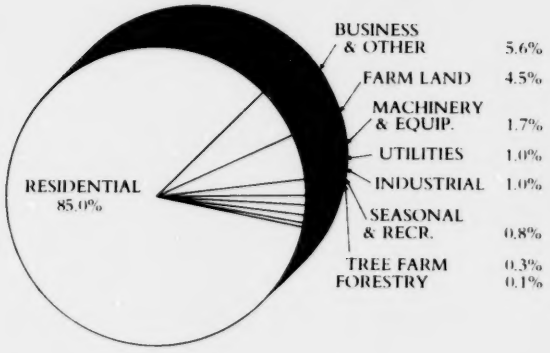
The total parcel distribution relative to types of jurisdiction and to class of property is shown below:

PARCEL DISTRIBUTION

By Type of Jurisdiction



By Class of Property



ASSESSED VALUES

The primary purpose of the Assessment Act is to provide an equitable base upon which to raise revenue for:

- School Purposes.
- Hospital and Other Purposes.
- General Purposes.

The principal differences in these three tax bases result, as decribed below, from legislation relating to:

a) British Columbia Hydro and Power Authority
b) the assessability of 'fixtures, machinery, and similar things,' and
c) the options available to municipalities in arriving at an assessed value base.

SCHOOL PURPOSES ASSESSMENT

Property is segregated by type or use into 'property classes' and the Lieutenant Governor in Council specifies the percentage of actual value at which each class shall be assessed each year. With this percentage applied an assessed value is then arrived at for every property within each class.

BCAA KASLO LAKE, KOKANEE GLACIER PARK, NELSON

For 1982 the prescribed classes of property and assessment levels for school purposes are listed below, with the 1981 and 1980 levels shown for comparison:

CLASS	% 1982	% 1981	% 1980
1 - Residential	10	11	14.5
2 - Utilities	35	30	30
3 - Forestry	40	30	30
4 - Machinery & Equipment	28	25	25
5 - Industrial	34	28.6	30
6 - Business & Other	24.5	24.5	25
7 - Tree Farm Land	80.0	60	60
8 - Seasonal Resort, Recreational Property & Fraternal Organization	10	11	14.5
9 - Farm	10	10	10

TOURISM, B.C. QUEEN ELIZABETH PARK, VANCOUVER

HOSPITAL AND OTHER PURPOSES ASSESSMENT

Hospital and Other Purposes assessment is the same as School Purposes assessment described above except that properties owned by British Columbia Hydro & Power Authority are not subject to taxation.

GENERAL PURPOSES ASSESSMENT OPTIONS

Municipalities have three options available to calculate the assessed value base upon which they will levy taxes for general purposes. A fourth option 'A' which was identical to 'B' but provided for a phase-in process for assessment increases is no longer applicable.

The three options are:

B. The same percentage levels for each class of property as used for school purposes.

C. The average percentages of actual values for each class of property that existed within the municipality as of 1st April of the calendar year preceding the calendar year for which the assessment roll is being prepared.

D. Actual value or a uniform percentage of actual value for all classes of property.

ACTUAL VALUE × OPTION LEVEL = GENERAL PURPOSE ASSESSED VALUE

GENERAL PURPOSE ASSESSMENT OPTIONS

The option adopted by each jurisdiction is shown in the tabulations in the final pages. In the tables 'A' options are now effectively 'B' options.

NET TAXABLE ASSESSED VALUES

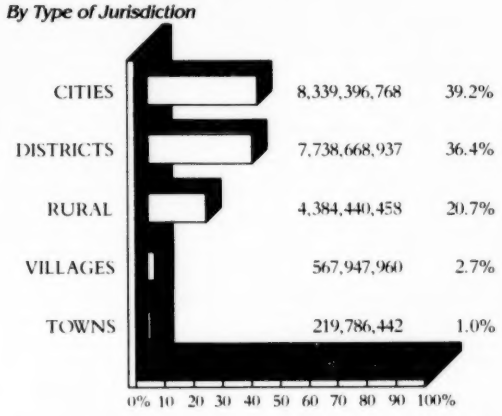
Assessed values are derived by calculating a percentage of the actual value of the property as described earlier. The value subject to taxation after exemptions is referred to as the net taxable assessed value. This is determined separately for the three taxing functions (General, School, and Hospital and Other Purposes), each with the appropriate statutory exemptions.

Three different breakdowns of the net taxable assessed values for school purposes are given in chart form.

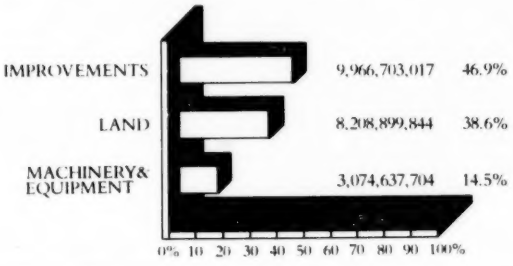
NET TAXABLE ASSESSED VALUES

For School Purposes

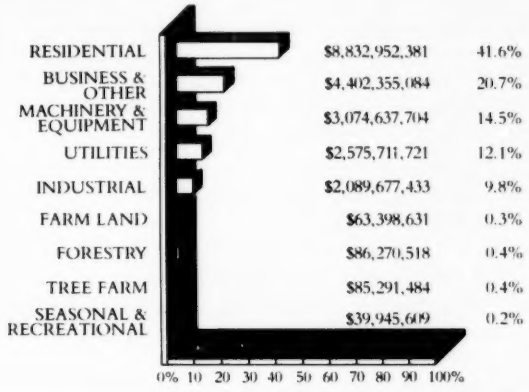
By Type of Jurisdiction



By The Components Land, Improvements, & Machinery



By Class of Property



BCAA

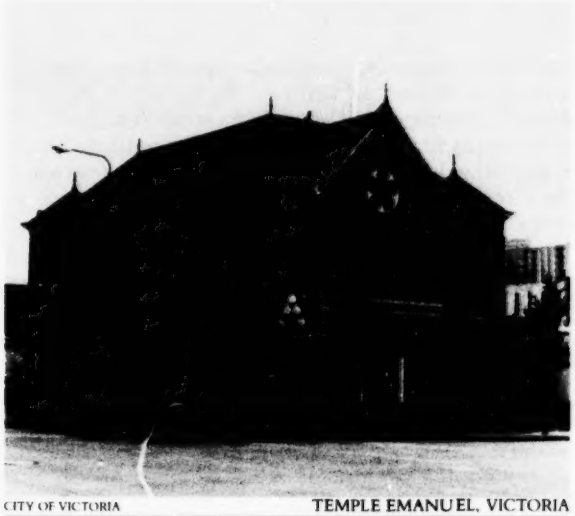
BERMAN LAKE, PRINCE GEORGE

EXEMPTIONS FROM TAXATION

A significant number of properties are statutorily exempt from taxation. Most exempt properties belong to the government. Senior levels of government generally pay grants in place of taxes on those properties used for governmental functions and these grants are based upon the assessed values.

There are numerous other exemptions which include the following:

- $1,500 of assessed value of machinery and equipment is exempt from taxation.
- 50% of the assessed value of farm land and some other land in the agricultural land reserve is exempt for school and hospital purposes.
- Up to $5,000 of assessed value of farm outbuildings is exempt from taxation. In unorganized areas all farm buildings and the dwelling are exempt from general taxation.
- Forest land is exempt from taxation for school and hospital purposes.
- Property owned by B.C. Hydro is only taxable for school purposes.
- Land or improvements, or portions of either, used for control or abatement of pollution are exempt from taxation.



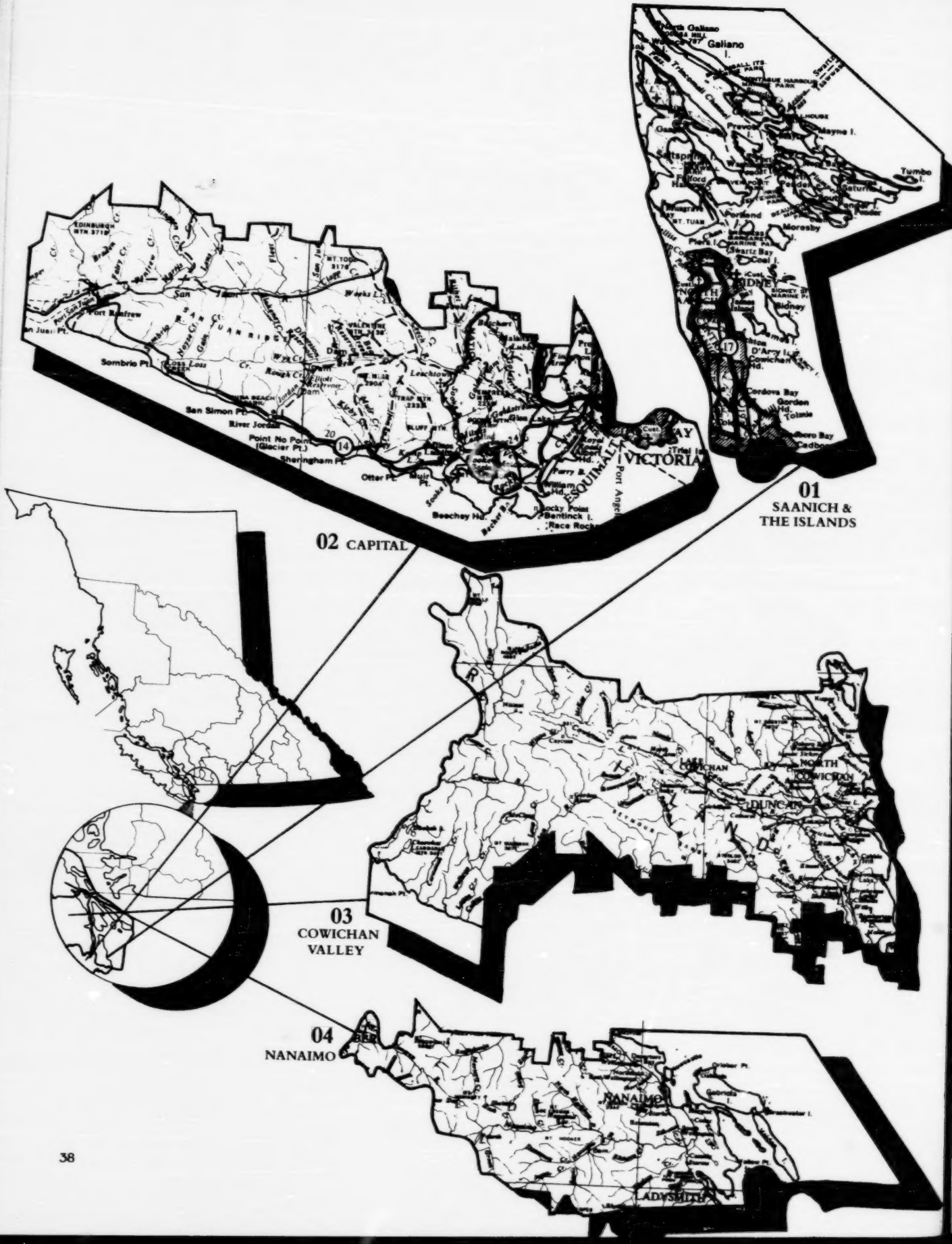
CITY OF VICTORIA

TEMPLE EMANUEL, VICTORIA

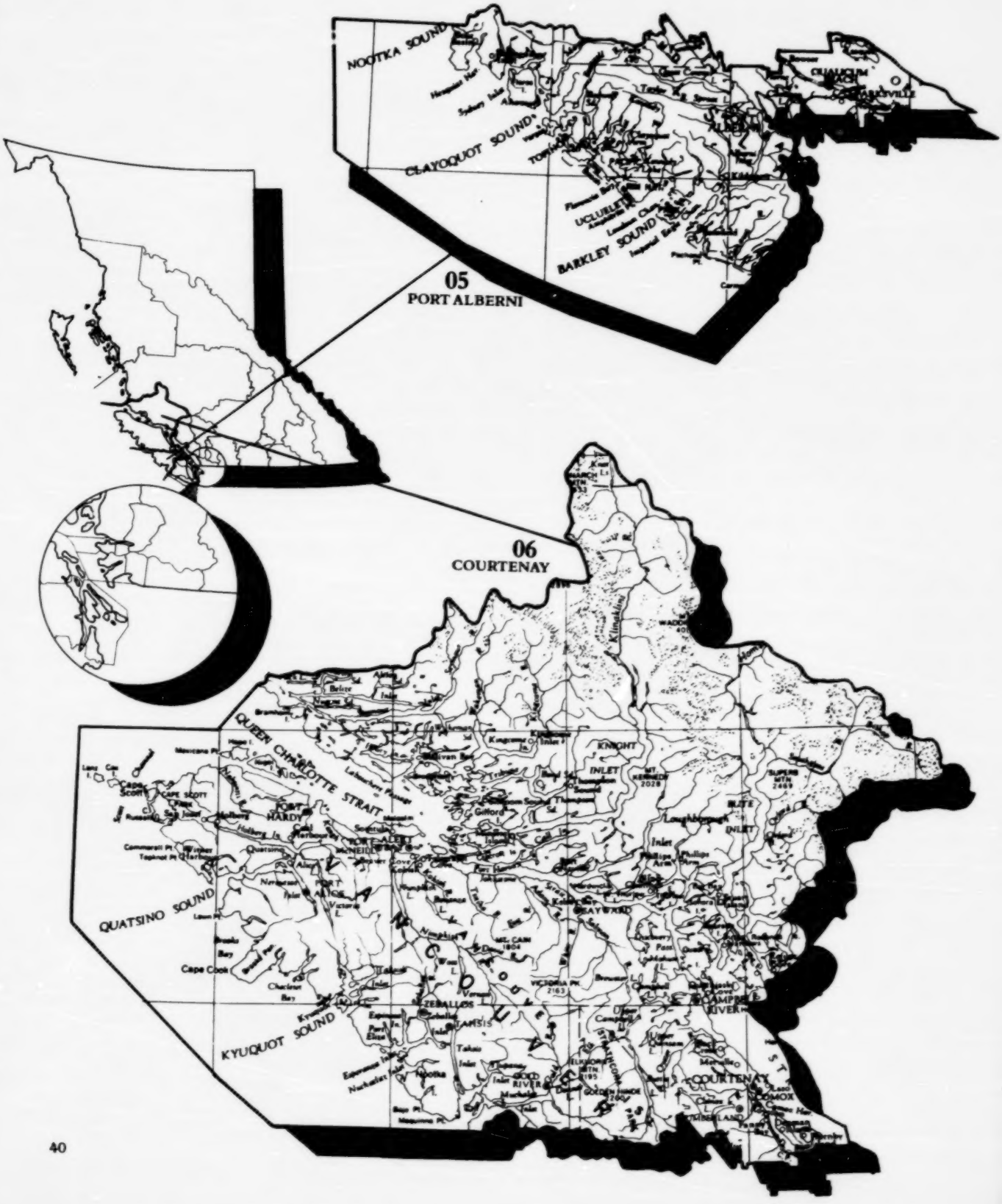
STATISTICAL PROFILE BY ASSESSMENT AREAS

The following pages contain statistics for each assessment area for 1982 and 1981 in tabular form.
Properties which are exempt are included in both the actual value and the number of property totals but, for 'general' and for 'school' purposes net taxable assessed values are shown with exempt properties excluded.
The values for general purposes are often different from those shown for school purposes; this is due to the different municipal option levels selected (see 'General Purposes Assessment Options' on a previous page) and to different definitions of improvements and exemptions for each.

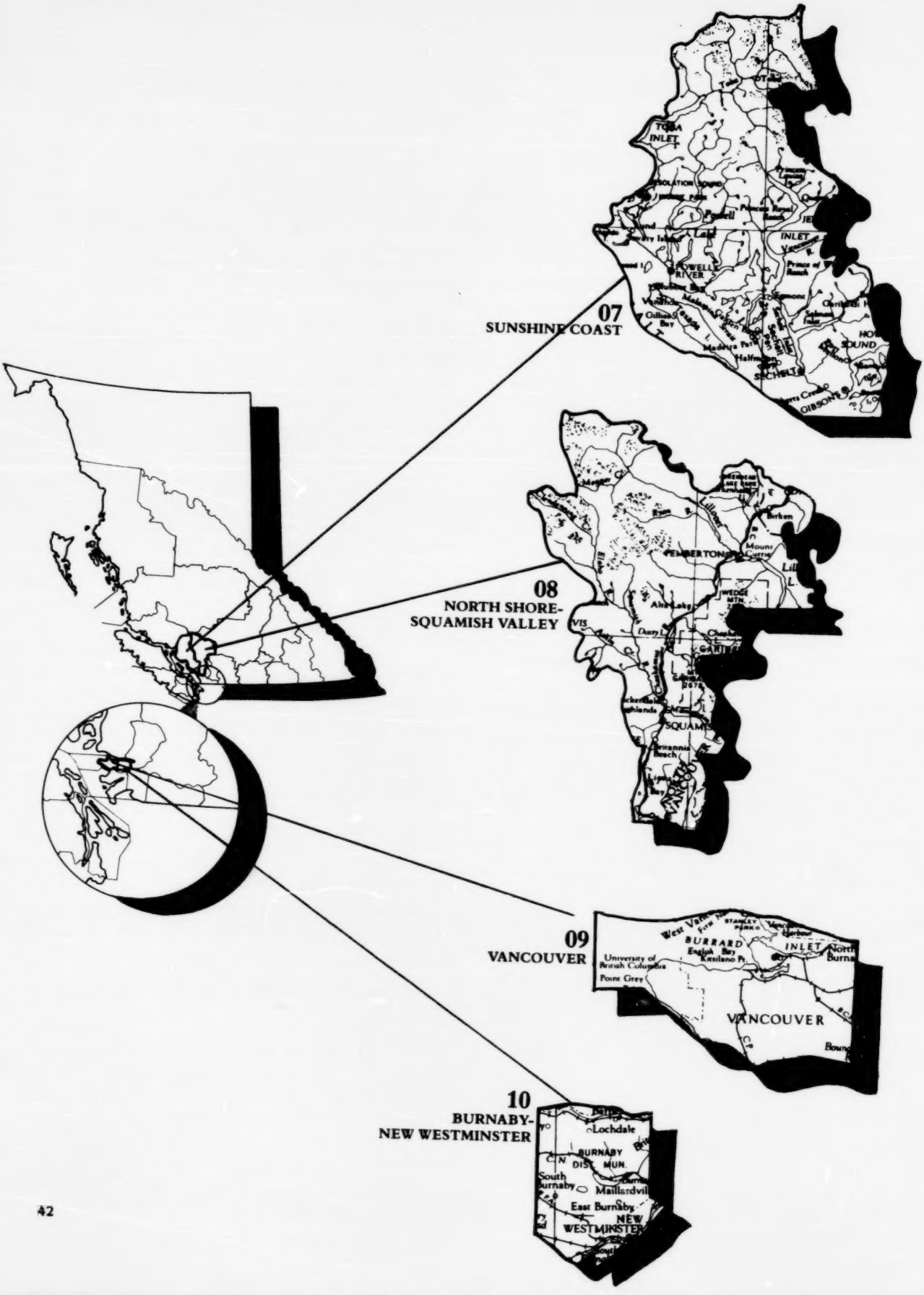
PROVINCIAL TOTALS	NO. OF PROP-ERTIES	% CHGE	ACTUAL VALUE	% CHGE	NET TAXABLE ASSESSED VALUE GENERAL	% CHGE	SCHOOL	% CHGE	
CITIES	**348,537**		**61,071,400,613**		**12,999,536,837**		**8,339,396,768**		◆ 1982
	336,226	3.7	47,206,873,210	29.4	10,968,245,506	18.5	6,523,021,443	27.8	◆ 1981
DISTRICTS	**465,803**		**60,660,201,488**		**9,568,497,963**		**7,738,668,937**		
	390,312	4.0	47,843,289,446	26.8	9,433,998,957	1.4	6,191,823,346	25.0	
TOWNS	**19,197**		**1,735,899,564**		**359,616,120**		**219,786,442**		
	17,958	6.9	1,304,213,974	33.1	143,860,254	150.0	172,856,620	27.1	
VILLAGES	**39,997**		**3,729,981,522**		**649,559,760**		**567,947,960**		
	38,088	5.0	2,934,935,056	27.1	406,560,751	59.8	444,094,514	27.9	
RURAL AREAS	**314,440**		**29,952,296,953**		**3,003,134,463**		**4,384,440,458**		
	303,796	3.5	23,835,861,107	25.7	2,568,977,170	16.9	3,473,600,783	26.2	
PROVINCE	**1,127,974**		**157,149,780,140**		**26,580,345,143**		**21,250,240,565**		
	1,086,380	3.8	123,125,172,793	27.6	23,521,642,638	13.0	16,805,396,706	26.4	


01
SAANICH &
THE ISLANDS
02 CAPITAL
03
COWICHAN
VALLEY
04
NANAIMO
VICTORIA
SIDNEY
DUNCAN
NANAIMO
LADYSMITH

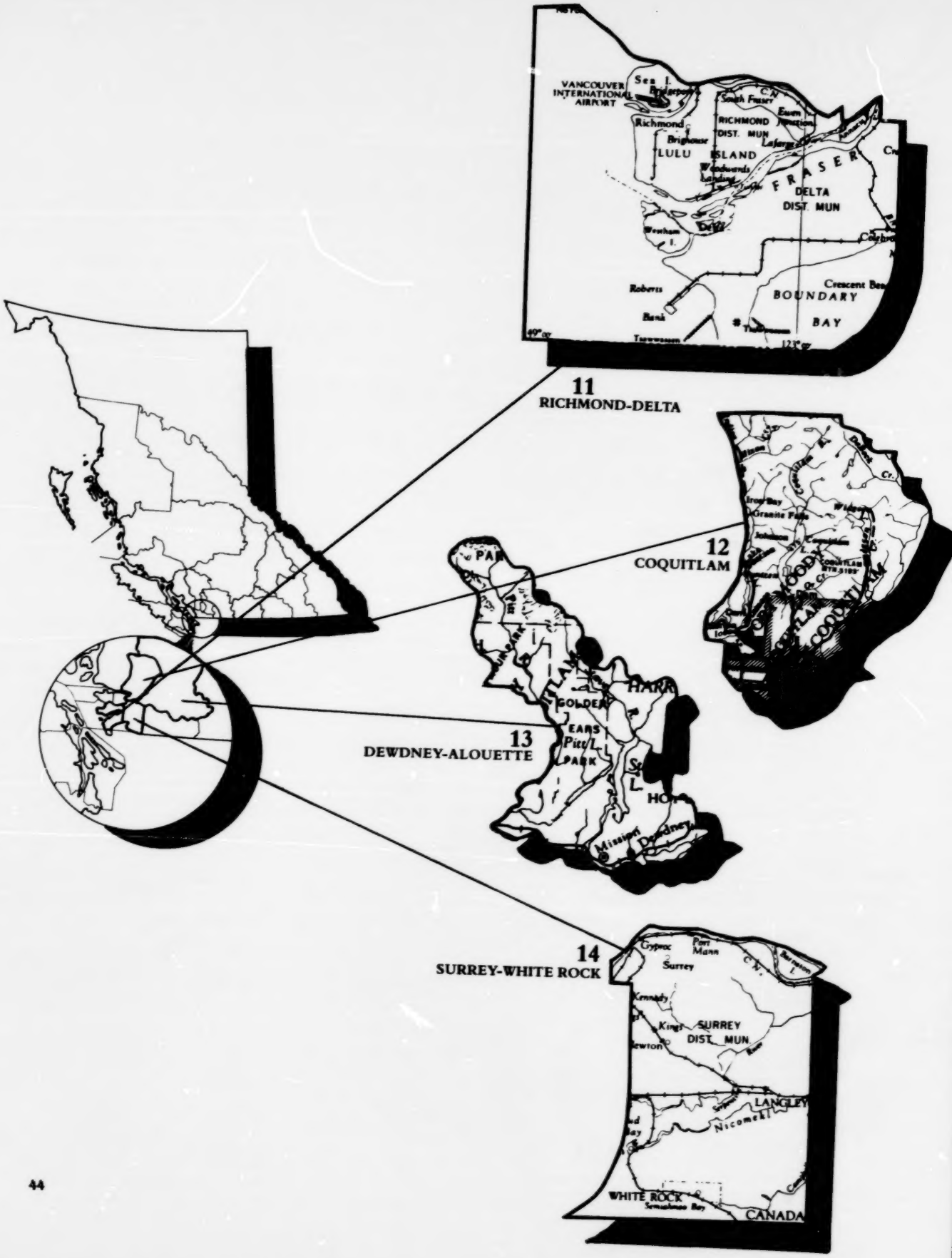
ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	MUN-ICIPAL OPTION	NO. OF PROP-ERTIES	% CHGE.	ACTUAL VALUE	% CHGE.	NET TAXABLE ASSESSED VALUE GENERAL	% CHGE.	SCHOOL	% CHGE.	
01 SAANICH & THE ISLANDS												
CENTRAL SAANICH	D	302	A	**4,157**		**563,621,607**		**57,670,712**		**59,914,688**		♦ 1982
				3,904	6.5	408,862,995	37.9	44,863,679	28.5	46,488,535	28.9	♦ 1981
SAANICH	D	321	A	**28,657**		**3,881,323,606**		**364,321,849**		**394,605,299**		
				27,822	3.0	2,934,168,166	32.3	293,224,973	24.2	315,425,826	25.1	
NORTH SAANICH	D	332	A	**3,365**		**581,263,503**		**53,182,516**		**54,675,830**		
				3,246	3.7	407,483,680	42.6	39,726,197	33.9	40,791,708	34.0	
SIDNEY	T	476	A	**3,294**		**361,824,659**		**40,019,423**		**42,319,145**		
				3,032	8.6	264,653,085	36.7	31,677,942	26.3	33,531,690	26.2	
GULF ISLANDS	R	763	A	**426**		**52,227,295**		**6,012,567**		**6,064,944**		
				368	15.8	37,635,546	38.8	4,266,213	40.9	4,234,584	43.2	
GULF ISLANDS	R	764	A	**9,992**		**988,675,863**		**88,926,561**		**109,249,779**		
				9,681	3.2	584,299,146	69.2	58,679,066	51.5	74,685,321	46.3	
TOTAL				**49,891**		**6,428,936,533**		**610,133,628**		**666,829,685**		
				48,053	3.8	4,637,102,618	38.6	472,438,070	29.1	515,157,664	29.4	
02 CAPITAL												
VICTORIA	C	234	A	**17,841**		**3,721,627,018**		**409,150,008**		**465,243,961**		
				17,642	1.1	2,885,383,782	29.0	324,818,531	26.0	369,060,780	26.1	
ESQUIMALT	D	307	A	**3,749**		**732,087,669**		**54,080,729**		**62,573,311**		
				3,689	1.6	557,801,640	31.2	43,864,429	23.3	48,470,856	29.1	
OAK BAY	D	317	A	**6,417**		**1,066,778,840**		**99,439,667**		**101,457,953**		
				6,368	0.8	890,255,558	19.8	90,706,444	9.6	92,294,003	9.9	
VICTORIA	R	761	A	**1,894**		**265,802,881**		**20,716,157**		**22,507,866**		
				1,740	8.9	158,023,012	68.2	15,403,725	34.5	16,854,892	33.5	
VICTORIA	R	762	A	**14,700**		**1,675,693,299**		**156,255,835**		**194,511,575**		
				13,938	5.5	1,281,614,661	30.7	133,667,044	16.9	163,123,710	19.2	
TOTAL				**44,601**		**7,461,989,707**		**739,642,396**		**846,294,666**		
				43,377	2.8	5,773,078,653	29.3	608,460,173	21.6	689,804,241	22.7	
04/03 NANAIMO/COWICHAN VALLEY												
NANAIMO (OLD)	C	218	A	**5,474**		**622,561,515**		**73,221,155**		**92,890,926**		
				5,400	1.4	481,023,827	29.4	57,791,494	26.7	73,182,348	26.9	
NANAIMO (EXTENDED)	C	250	A	**14,899**		**1,772,116,407**		**190,367,564**		**249,669,445**		
				13,733	8.5	1,215,353,949	45.8	132,987,049	43.1	180,247,940	38.5	
LADYSMITH	T	445	A	**1,978**		**164,888,515**		**16,825,165**		**23,208,116**		
				1,852	6.8	119,440,702	38.1	12,728,562	32.2	17,910,008	29.6	
NANAIMO	R	768	A	**11,044**		**719,291,690**		**92,213,931**		**99,436,317**		
				10,882	1.5	549,473,145	30.9	88,121,105	4.6	93,990,108	5.8	
TOTAL				**33,395**		**3,278,858,127**		**372,627,815**		**465,204,804**		
				31,867	4.8	2,365,291,623	38.6	291,628,210	27.8	365,330,404	27.3	
DUNCAN	C	207	A	**1,572**		**201,791,516**		**27,091,826**		**30,216,050**		
				1,520	3.4	145,319,130	38.9	19,762,033	37.1	22,202,070	36.1	
NORTH COWICHAN	D	315	A	**7,866**		**1,197,211,236**		**104,551,627**		**202,084,531**		
				7,421	6.0	898,600,724	33.2	72,886,958	43.4	152,415,461	32.6	
LAKE COWICHAN	V	539	A	**1,023**		**53,271,494**		**5,663,884**		**6,397,336**		
				1,011	1.2	41,091,350	29.6	4,572,575	23.9	5,175,031	23.6	
DUNCAN	R	765	A	**9,118**		**746,849,096**		**79,115,648**		**89,982,297**		
				8,730	4.4	561,606,321	33.0	64,505,235	22.6	74,404,434	20.9	
DUNCAN	R	766	A	**2,732**		**225,320,401**		**48,645,150**		**56,865,825**		
				2,726	0.2	240,632,522	-6.4	55,365,890	-12.1	58,401,873	-2.6	
TOTAL				**22,311**		**2,424,443,743**		**265,068,135**		**385,546,039**		
				21,408	4.2	1,887,250,047	28.5	217,092,691	22.1	312,598,869	23.3	


NOOTKA SOUND
CLAYOQUOT SOUND
UCLUELET
BARKLEY SOUND
ALBERNI
CHEMAINUS
05
PORT ALBERNI
06
COURTENAY
QUEEN CHARLOTTE STRAIT
KNIGHT INLET
QUATSINO SOUND
KYUQUOT SOUND
PORT HARDY
PORT ALICE
ZEBALLOS
TAHSIS
CAMPBELL RIVER
COURTENAY
COMOX

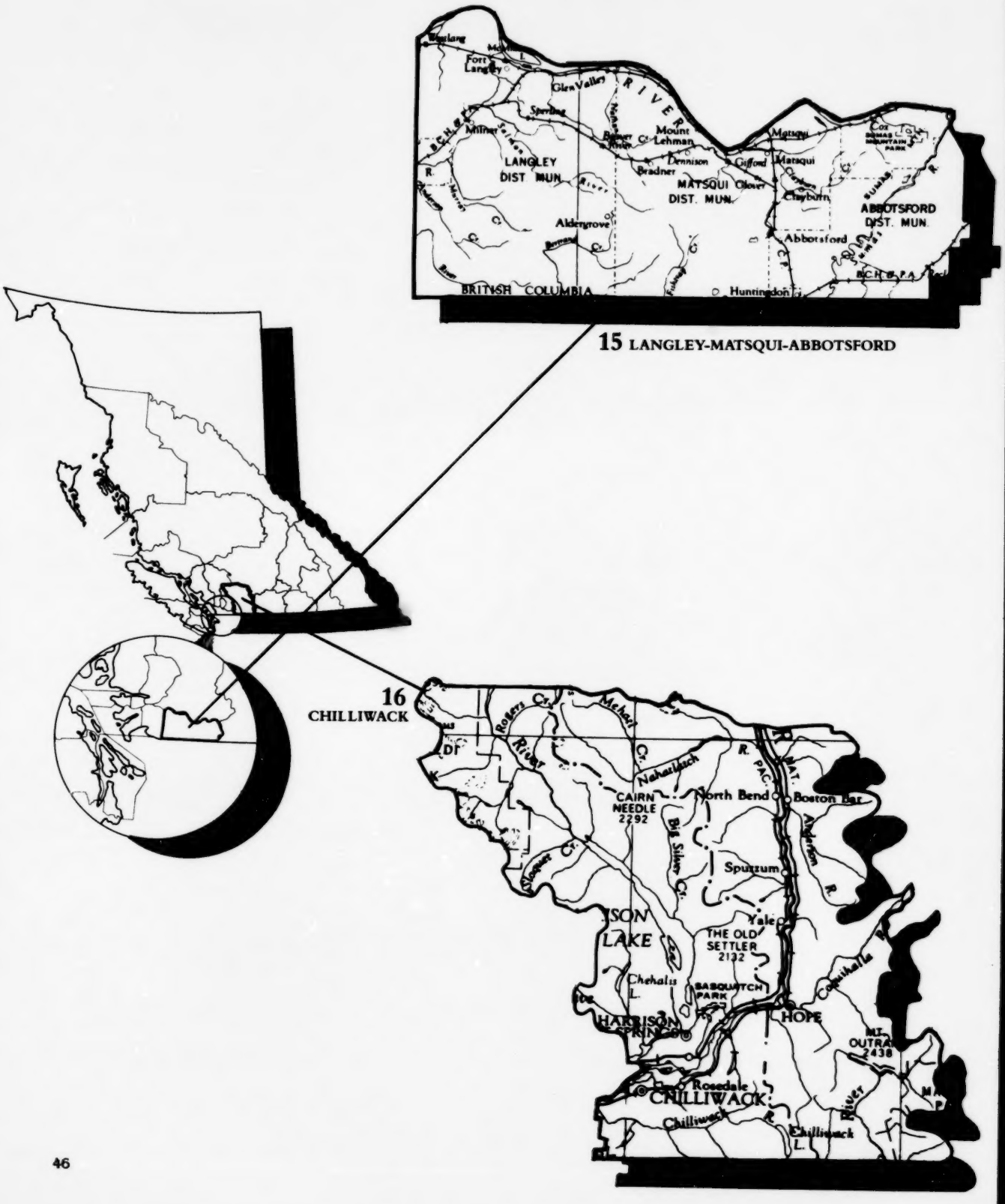
ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	MUN-ICIPAL OPTION	NO. OF PROP-ERTIES	% CHGE.	ACTUAL VALUE	% CHGE.	NET TAXABLE ASSESSED VALUE GENERAL	% CHGE.	SCHOOL	% CHGE.	
05 PORT ALBERNI												
PORT ALBERNI	C	223	A	**7,198**		**1,108,801,606**		**108,147,895**		**209,674,425**		♦ 1982
				7,128	1.0	918,422,741	20.7	87,540,852	23.5	167,334,686	25.3	♦ 1981
PARKSVILLE	T	559	A	**2,633**		**253,848,874**		**26,827,911**		**28,598,025**		
				2,273	15.8	175,378,291	44.7	20,505,111	30.8	21,611,902	32.3	
QUALICUM BEACH	V	565	A	**2,196**		**228,649,687**		**24,211,595**		**24,993,276**		
				1,933	13.6	138,107,875	65.6	15,540,754	55.8	16,126,424	55.0	
TOFINO	V	580	A	**380**		**35,947,100**		**3,747,847**		**4,459,990**		
				361	5.3	30,198,550	19.0	3,394,184	10.4	3,924,066	13.7	
UCLUELET	V	583	A	**691**		**61,211,071**		**6,526,527**		**7,737,524**		
				655	5.5	51,654,800	18.5	5,864,531	11.3	6,773,251	14.2	
ALBERNI	R	769	A	**9,295**		**875,916,790**		**95,176,542**		**104,308,044**		
				8,563	8.5	556,728,311	57.3	69,636,317	36.7	73,984,101	41.0	
ALBERNI	R	770	A	**6,106**		**526,951,356**		**68,246,505**		**81,924,277**		
				5,906	3.4	456,789,994	15.4	70,679,428	-3.4	73,448,829	11.5	
TOTAL				**28,499**		**3,091,326,484**		**332,884,822**		**461,695,561**		
				26,819	6.3	2,327,280,562	32.8	273,161,177	21.9	363,203,259	27.1	
06 COURTENAY												
COURTENAY	C	204	A	**4,144**		**370,540,898**		**47,487,832**		**51,710,447**		
				3,799	9.1	244,650,946	51.5	33,296,143	42.6	36,409,160	42.0	
PORT HARDY	D	334	B	**1,858**		**293,817,101**		**39,106,991**		**56,566,798**		
				1,744	6.5	234,755,461	25.2	29,460,414	32.7	42,650,075	32.6	
CAMPBELL RIVER	D	336	A	**6,202**		**1,121,721,385**		**109,895,684**		**207,418,275**		
				5,658	9.6	877,395,575	27.8	85,465,792	28.6	164,395,428	26.2	
COMOX	T	412	D	**2,702**		**245,121,205**		**201,935,710**		**23,629,059**		
				2,448	10.4	174,449,166	40.5	17,025,187		17,941,426	31.7	
ALERT BAY	V	502	A	**382**		**20,499,200**		**1,228,533**		**1,789,164**		
				383	-0.3	19,571,350	4.7	1,250,705	-1.8	1,724,362	3.8	
CUMBERLAND	V	516	D	**910**		**42,665,415**		**34,466,890**		**4,108,290**		
				899	1.2	29,722,650	43.5	22,017,100	56.5	2,938,485	39.8	
GOLD RIVER	V	526	C	**679**		**182,715,100**		**14,659,594**		**43,285,001**		
				669	1.5	158,431,250	15.3	14,150,005	3.6	33,978,760	27.4	
PORT ALICE	V	558	A	**503**		**185,379,650**		**14,165,349**		**34,845,749**		
				493	2.0	172,794,550	7.3	12,644,717	12.0	32,087,464	8.6	
PORT McNEILL	V	563	A	**841**		**79,995,726**		**8,361,496**		**9,001,540**		
				801	5.0	70,159,653	14.0	7,385,299	13.2	7,918,700	13.7	
SAYWARD	V	571	A	**223**		**16,190,746**		**1,648,818**		**1,871,876**		
				223		12,742,516	27.1	1,467,070	12.4	1,627,331	15.0	
TAHSIS	V	575	D	**437**		**57,334,159**		**14,666,703**		**13,101,844**		
				429	1.9	49,748,228	15.2	12,487,063	17.5	10,177,450	28.7	
ZEBALLOS	V	592	B	**201**		**6,141,150**		**630,568**		**789,567**		
				201		5,038,550	21.9	527,028	19.6	709,202	11.3	
COMOX-NORTH	R	771	A	**12,155**		**1,033,699,027**		**109,014,206**		**118,954,203**		
				11,827	2.8	649,871,590	59.1	94,450,282	15.4	102,264,091	16.3	
COMOX-NORTH	R	772	A	**7,166**		**682,683,000**		**69,791,027**		**92,704,790**		
				7,064	1.4	502,581,983	35.8	71,648,600	-2.6	80,574,358	15.1	
COMOX-NORTH	R	784	A	**586**		**59,431,791**		**14,438,499**		**11,459,776**		
				575	1.9	104,039,481	-42.9	25,739,891	-43.9	9,498,354	20.7	
COMOX-NORTH	R	785	A	**2,423**		**227,762,710**		**41,778,005**		**39,132,418**		
				2,414	0.4	361,225,227	-36.9	82,438,113	-49.3	40,976,993	-4.5	
TOTAL				**41,412**		**4,625,698,308**		**723,275,905**		**710,368,797**		
				39,627	4.5	3,667,178,176	26.1	511,453,409	41.4	585,871,639	21.2	


07
SUNSHINE COAST
08
NORTH SHORE-
SQUAMISH VALLEY
09
VANCOUVER
10
BURNABY-
NEW WESTMINSTER
VANCOUVER
BURNABY
DIST. MUN.
NEW
WESTMINSTER

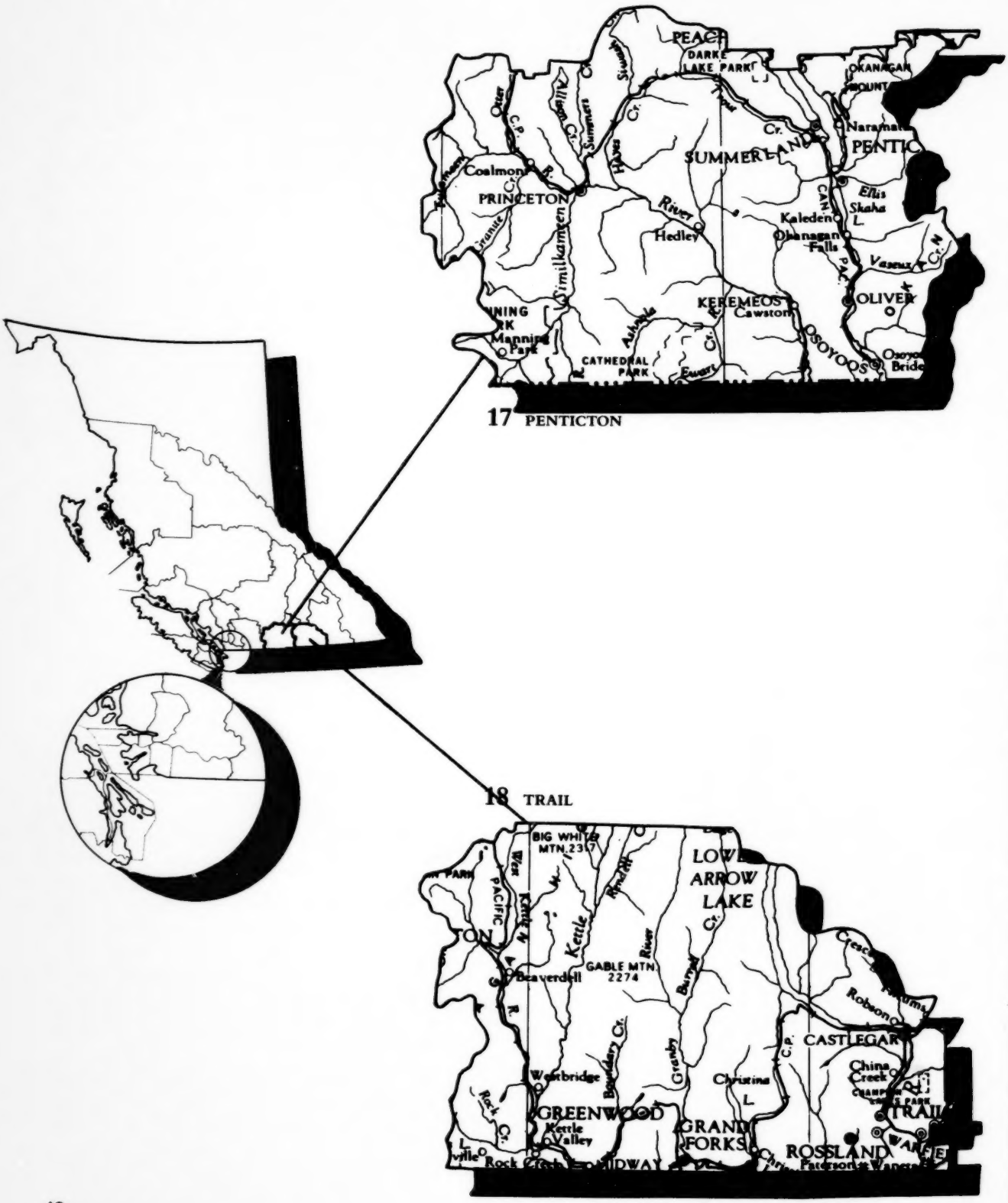
ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	MUN-ICIPAL OPTION	NO. OF PROP-ERTIES	% CHGE.	ACTUAL VALUE	% CHGE	NET TAXABLE ASSESSED VALUE GENERAL	% CHGE	SCHOOL	% CHGE.	
07 SUNSHINE COAST												
POWELL RIVER	D	330	A	**5,228**		**1,037,674,315**		**98,691,256**		**224,816,616**		♦ 1982
				5,137	1.8	872,894,489	18.9	77,408,626	27.5	180,492,864	24.6	♦ 1981
GIBSONS	V	524	B	**1,428**		**132,225,822**		**14,041,795**		**15,934,809**		
				1,357	5.2	81,142,746	63.0	9,389,985	49.5	10,898,189	46.2	
SECHELT	V	570	A	**910**		**72,642,198**		**9,049,564**		**10,072,085**		
				868	4.8	53,677,725	35.3	6,954,053	30.1	7,712,888	30.6	
SECHELT	R	746	A	**13,656**		**1,346,577,465**		**133,296,810**		**173,691,266**		
				13,240	3.1	870,654,057	54.7	93,501,480	42.6	122,906,047	41.3	
SECHELT	R	747	A	**5,247**		**309,877,417**		**38,240,868**		**46,004,770**		
				5,467	-4.0	236,406,755	31.1	32,050,656	19.3	37,336,117	23.2	
TOTAL				**26,469**		**2,898,997,217**		**293,320,293**		**470,519,546**		
				26,069	1.5	2,114,775,772	37.1	219,304,800	33.8	359,346,105	30.9	
08 NORTH SHORE/SQUAMISH VALLEY												
NORTH VANCOUVER	C	221	C	**9,695**		**2,138,492,371**		**1,107,363,384**		**278,392,139**		
				9,382	3.3	1,652,311,640	29.4	1,293,384,840	-14.4	220,187,456	26.4	
NORTH VANCOUVER	D	316	C	**29,027**		**3,939,070,264**		**2,112,224,021**		**439,034,290**		
				28,902	0.4	3,485,278,994	13.0	2,905,449,164	-27.3	408,449,408	7.5	
WEST VANCOUVER	D	328	C	**13,593**		**3,225,395,394**		**1,358,109,218**		**342,321,245**		
				13,299	2.2	2,632,898,965	22.5	1,659,002,349	-18.1	303,595,627	12.8	
SQUAMISH	D	338	A	**4,649**		**528,505,116**		**48,333,889**		**84,629,138**		
				4,448	4.5	402,430,263	31.3	35,310,044	36.9	65,340,140	29.5	
WHISTLER	D	390	D	**3,408**		**496,298,639**		**424,938,905**		**53,992,481**		
				2,916	16.9	400,053,191	24.1	356,406,837	19.2	47,507,725	13.6	
LIONS BAY	V	537	A	**568**		**79,140,970**		**7,370,456**		**7,591,230**		
				470	20.9	65,877,250	20.1	6,888,647	7.0	7,053,909	7.6	
PEMBERTON	V	560	A	**297**		**14,178,605**		**1,357,100**		**1,902,638**		
				267	11.2	11,073,005	28.0	1,067,948	27.1	1,465,493	29.8	
NEW WESTMINSTER	R	744	A	**56**		**4,377,400**		**683,173**		**604,393**		
				56		4,419,750	-1.0	786,723	-13.2	588,753	2.7	
NEW WESTMINSTER	R	745	A	**203**		**20,043,362**		**1,719,786**		**2,125,085**		
				202	0.5	17,818,652	12.5	1,688,095	1.9	1,989,820	6.8	
NEW WESTMINSTER	R	748	A	**1,746**		**272,603,785**		**15,095,802**		**55,360,140**		
				1,725	1.2	243,015,857	12.2	19,469,622	-22.5	44,236,381	25.1	
TOTAL				**63,242**		**10,718,105,906**		**5,077,195,734**		**1,265,952,779**		
				61,667	2.6	8,915,177,567	20.2	6,279,454,269	-19.1	1,100,414,712	15.0	
09 VANCOUVER												
VANCOUVER	C	200	B	**108,259**		**28,541,324,596**		**3,248,768,983**		**3,624,100,249**		
				106,310	1.8	22,344,595,099	27.7	2,536,106,553	28.1	2,894,958,495	25.2	
UNIVERSITY LANDS	R	631	A	**527**		**1,330,275,380**		**19,043,059**		**19,921,093**		
				527		1,079,489,700	23.2	17,269,425	10.3	17,950,490	11.0	
NEW WESTMINSTER	R	739	A	**16**		**9,586,200**		**1,109,326**		**1,131,754**		
				16		7,561,700	26.8	850,738	30.4	865,400	30.8	
TOTAL				**108,802**		**29,881,186,176**		**3,268,921,368**		**3,645,153,096**		
				106,853	1.8	23,431,646,499	27.5	2,554,226,716	26.0	2,913,774,385	25.1	
10 BURNABY/NEW WESTMINSTER												
NEW WESTMINSTER	C	220	A	**10,197**		**1,926,124,656**		**213,579,797**		**261,653,544**		
				10,016	1.8	1,538,544,903	25.2	170,410,948	25.3	209,500,979	24.9	
BURNABY	D	301	A	**43,920**		**8,210,073,537**		**932,588,500**		**1,080,856,789**		
				43,086	1.9	6,466,153,757	27.0	739,923,020	26.0	865,371,678	24.9	
TOTAL				**54,117**		**10,136,198,193**		**1,146,168,297**		**1,342,510,333**		
				53,102	1.9	8,004,698,660	26.6	910,333,968	25.9	1,074,872,657	24.9	


VANCOUVER INTERNATIONAL AIRPORT
Sea I.
Richmond
RICHMOND DIST. MUN
LULU ISLAND
FRASER
DELTA DIST. MUN
Roberts Bank
BOUNDARY BAY
11
RICHMOND-DELTA
12
COQUITLAM
13
DEWDNEY-ALOUETTE
14
SURREY-WHITE ROCK
Surrey
SURREY DIST. MUN.
LANGLEY
WHITE ROCK
CANADA

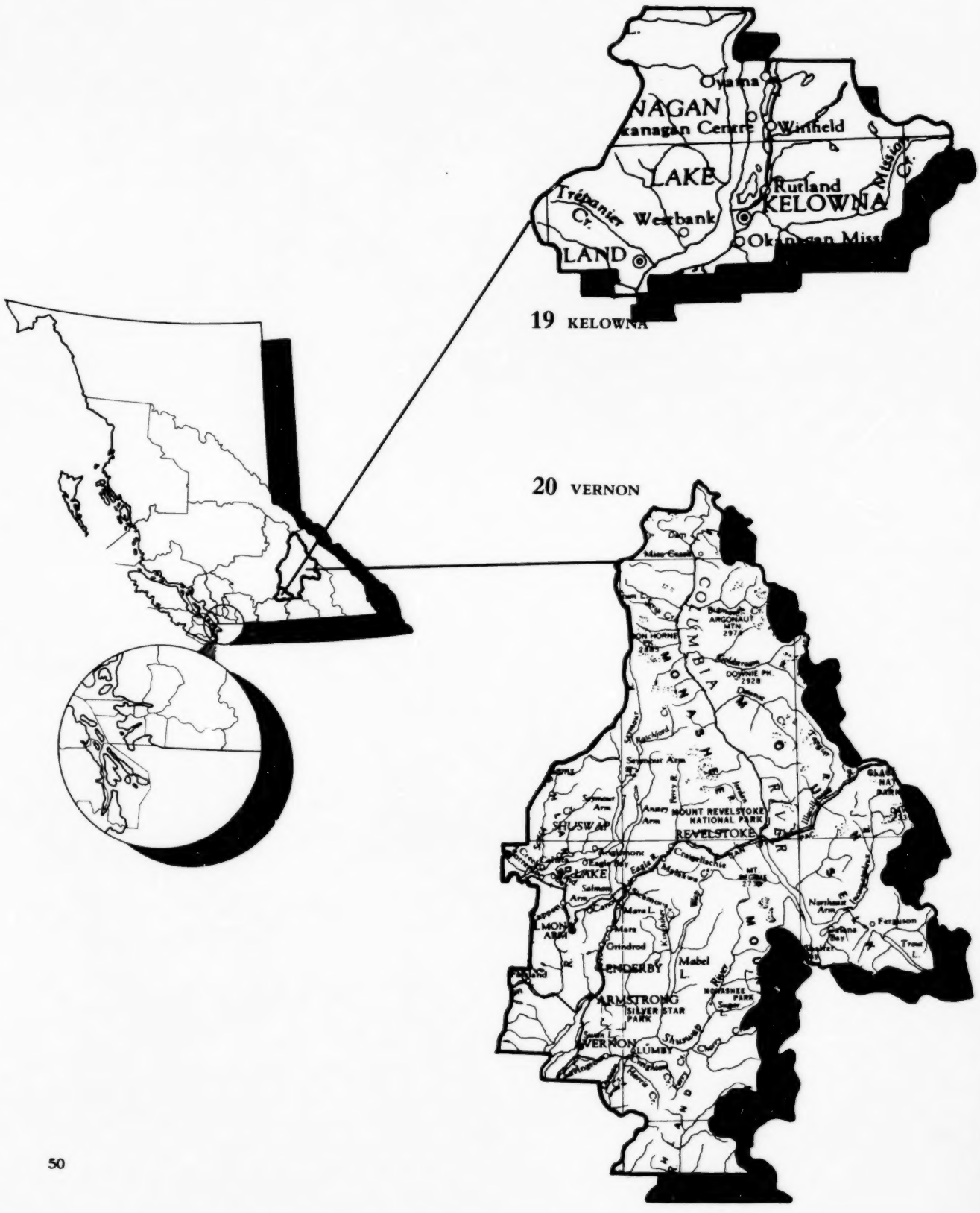
ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	MUN-ICIPAL OPTION	NO. OF PROP-ERTIES	% CHGE.	ACTUAL VALUE	% CHGE.	NET TAXABLE ASSESSED VALUE GENERAL	% CHGE.	SCHOOL	% CHGE.	
11 RICHMOND/DELTA												
DELTA	D	306	C	**24,516**		**3,718,983,313**		**223,659,782**		**473,918,110**		◆ 1982
				24,131	1.6	3,034,595,469	22.6	258,144,897	-13.4	394,967,515	20.0	◆ 1981
RICHMOND	D	320	A	**32,858**		**6,365,355,883**		**757,038,242**		**866,316,748**		
				32,102	2.4	5,203,917,178	22.3	626,404,486	20.9	717,454,146	20.7	
TOTAL				**57,374**		**10,084,339,196**		**980,698,024**		**1,340,234,858**		
				56,233	2.0	8,238,512,647	22.4	884,549,383	10.9	1,112,421,661	20.5	
12 COQUITLAM												
PORT COQUITLAM	C	224	C	**8,914**		**1,137,423,495**		**640,099,884**		**149,203,770**		
				8,733	2.1	855,410,053	33.0	747,449,203	-14.4	112,399,723	32.7	
PORT MOODY	C	225	A	**4,940**		**787,438,570**		**87,605,897**		**113,638,494**		
				4,955	-0.3	600,618,669	31.1	67,030,507	30.7	87,648,119	29.7	
COQLUITLAM	D	305	A	**19,489**		**2,933,577,832**		**312,887,206**		**363,151,815**		
				18,657	4.5	2,252,174,108	30.3	244,487,566	28.0	284,852,558	27.5	
BELCARRA	V	504	A	**384**		**45,133,665**		**3,469,657**		**4,152,069**		
				381	0.8	33,137,968	36.2	2,977,194	16.5	3,381,159	22.8	
NEW WESTMINSTER	R	743	A	**879**		**472,716,463**		**20,013,969**		**123,631,806**		
				871	0.9	413,957,830	14.2	14,711,542	36.0	99,465,637	24.3	
TOTAL				**34,606**		**5,376,290,025**		**1,064,076,613**		**753,777,954**		
				33,597	3.0	4,155,298,628	29.4	1,076,656,012	-1.2	587,747,205	28.2	
13 DEWDNEY/ALOUETTE												
MAPLE RIDGE	D	312	A	**12,160**		**1,415,640,798**		**147,280,617**		**164,388,223**		
				12,004	1.3	1,072,749,652	32.0	114,493,416	28.6	127,881,428	28.5	
MISSION	D	314	A	**8,836**		**812,238,369**		**75,520,540**		**108,996,275**		
				8,594	2.8	641,942,027	26.5	61,951,006	21.9	88,037,546	23.8	
PITT MEADOWS	D	319	A	**2,668**		**297,046,794**		**31,305,764**		**35,268,504**		
				2,499	6.8	229,864,770	29.2	25,415,675	23.2	28,612,272	23.3	
NEW WESTMINSTER	R	742	A	**302**		**33,601,416**		**2,596,769**		**3,275,988**		
				289	4.5	34,051,847	-1.3	3,380,749	-23.2	2,138,513	53.2	
NEW WESTMINSTER	R	775	A	**2,034**		**151,110,105**		**14,934,092**		**17,262,194**		
				1,988	2.3	131,504,841	14.9	14,404,900	3.7	13,819,642	24.9	
TOTAL				**26,000**		**2,709,637,482**		**271,637,782**		**329,191,184**		
				25,374	2.5	2,110,113,137	28.4	219,645,746	23.7	260,489,401	26.4	
14 SURREY/WHITE ROCK												
WHITE ROCK	C	236	A	**5,470**		**616,132,744**		**61,969,498**		**68,564,181**		
				5,252	4.2	486,244,300	26.7	53,233,548	16.4	58,449,759	17.3	
SURREY	D	326	A	**55,665**		**6,903,408,879**		**760,853,071**		**885,882,809**		
				51,707	7.7	5,195,314,499	32.9	587,644,310	29.5	685,286,981	29.3	
NEW WESTMINSTER	R	736	A	**70**		**5,521,416**		**430,440**		**481,125**		
				70		4,452,899	24.0	360,615	19.4	408,235	17.9	
TOTAL				**61,205**		**7,525,063,039**		**823,253,009**		**954,928,115**		
				57,029	7.3	5,686,011,698	32.3	641,238,473	28.4	744,144,975	28.3	


Fort Langley
Glen Valley
Sperling
Milner
Mount Lehman
Matsqui
Dennison
Bradner
Gifford
LANGLEY DIST MUN
MATSQUI DIST. MUN.
Clayburn
ABBOTSFORD DIST. MUN.
Aldergrove
Abbotsford
BRITISH COLUMBIA
Huntingdon
15 LANGLEY-MATSQUI-ABBOTSFORD
16 CHILLIWACK
Rogers Cr.
Nahatlatch
CAIRN NEEDLE 2292
North Bend
Boston Bar
Spuzzum
Yale
THE OLD SETTLER 2132
Chehalis L.
SABAQUTCH PARK
HARRISON SPRINGS
HOPE
MT. OUTRAM 2438
Rosedale
CHILLIWACK
Chilliwack L.

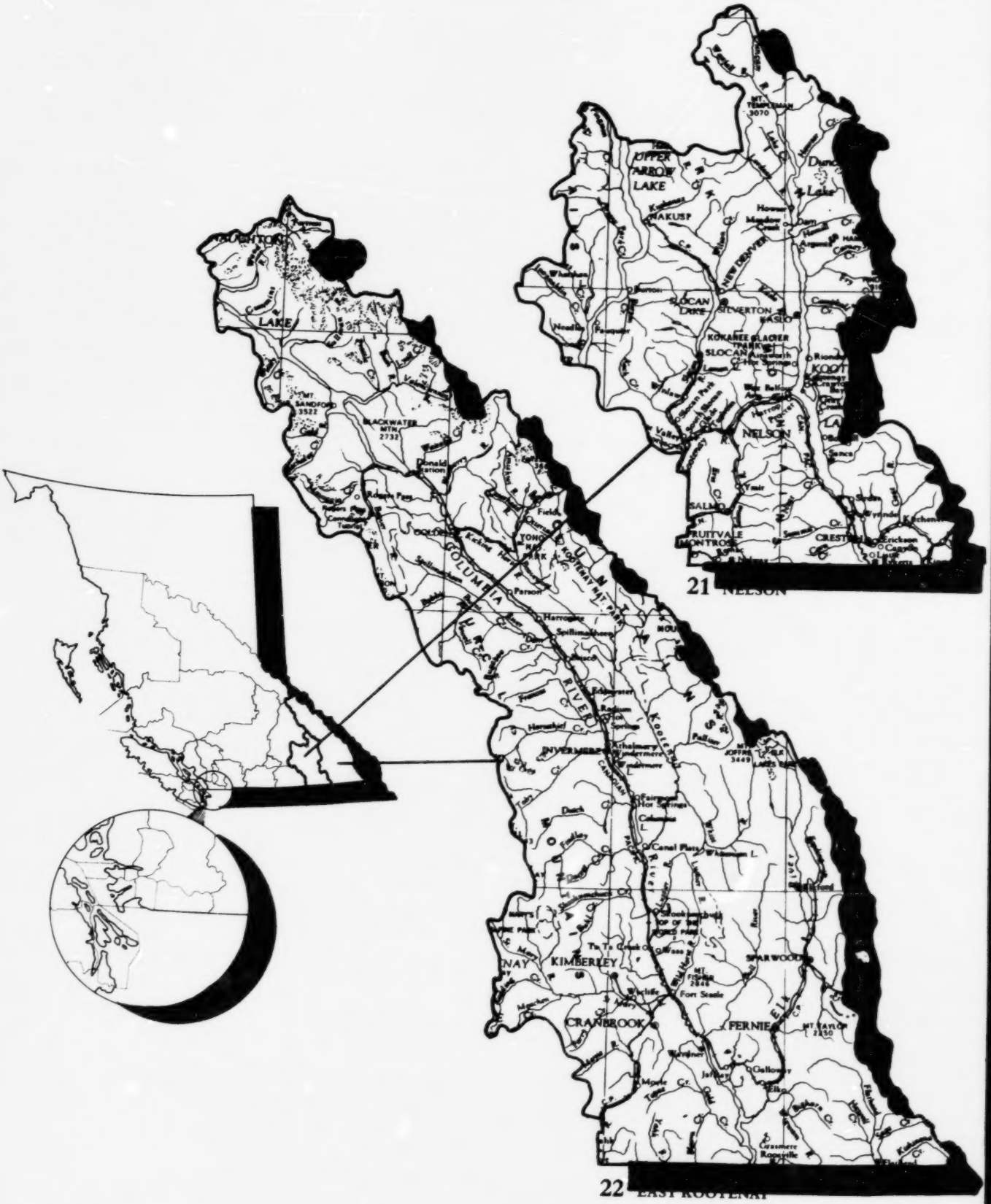
ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	MUN-ICIPAL OPTION	NO. OF PROP-ERTIES	% CHGE	ACTUAL VALUE	% CHGE	NET TAXABLE ASSESSED VALUE GENERAL	% CHGE	SCHOOL	% CHGE	
15 LANGLEY/MATSQUI/ABBOTSFORD												
LANGLEY	C	216	C	**4,410**		**633,507,938**		**374,061,981**		**94,232,407**		◆ 1982
				4,361	1.1	503,002,481	25.9	439,121,831	-14.8	76,547,344	23.1	◆ 1981
LANGLEY	D	311	A	**17,278**		**2,091,517,471**		**215,790,044**		**230,592,371**		
				16,234	6.4	1,531,611,554	36.6	167,097,551	29.1	175,278,710	31.6	
MATSQUI	D	313	A	**15,121**		**1,601,876,114**		**162,020,111**		**179,298,441**		
				14,324	5.6	1,253,646,943	27.8	132,854,394	22.0	145,127,858	23.5	
ABBOTSFORD	D	324	A	**5,664**		**667,508,250**		**72,419,930**		**89,123,756**		
				5,323	6.4	524,875,716	27.2	58,029,685	24.8	71,597,711	24.5	
NEW WESTMINSTER	R	734	A	**768**		**20,382,080**		**2,424,424**		**2,822,686**		
				332	131.3	12,948,738	57.4	1,435,765	68.9	1,707,666	65.3	
TOTAL				**43,241**		**5,014,791,853**		**826,716,490**		**596,069,661**		
				40,574	6.6	3,826,085,432	31.1	798,539,226	3.5	470,259,289	26.8	
16 CHILLIWACK												
CHILLIWACK	D	203	A	**3,286**		**278,960,309**		**32,114,100**		**34,512,097**		
				3,255	1.0	221,324,461	26.0	27,945,064	14.9	29,116,684	18.5	
CHILLIWACK	D	303	A	**12,381**		**1,131,909,817**		**117,554,764**		**135,936,174**		
				11,810	4.8	885,671,787	27.8	98,926,690	18.8	106,817,941	27.3	
KENT	D	310	A	**1,655**		**187,235,916**		**18,362,563**		**24,375,511**		
				1,579	4.8	146,784,235	27.6	14,728,769	24.7	19,177,071	27.1	
HOPE	T	432	A	**1,372**		**112,390,393**		**12,059,744**		**13,746,334**		
				1,351	1.6	85,975,984	30.7	10,748,556	12.2	11,355,651	21.1	
HARRISON HOT SPRINGS	V	527	A	**587**		**40,785,052**		**5,834,143**		**6,314,928**		
				582	0.9	31,782,600	28.3	4,971,599	17.3	5,345,608	18.1	
CHILLIWACK	R	732	A	**2,756**		**321,168,513**		**47,607,413**		**74,073,829**		
				2,724	1.2	270,171,778	18.9	36,701,108	29.7	55,859,923	32.6	
CHILLIWACK	R	733	A	**2,246**		**162,528,427**		**12,934,045**		**26,019,351**		
				2,155	4.2	129,078,159	25.9	10,554,519	22.5	20,721,776	25.6	
CHILLIWACK	R	776	A	**723**		**65,027,464**		**5,886,256**		**13,393,464**		
				709	2.0	54,170,985	20.0	5,346,003	10.1	10,369,530	29.2	
TOTAL				**25,006**		**2,300,005,891**		**252,353,028**		**328,371,688**		
				24,165	3.5	1,824,959,989	26.0	209,923,298	20.2	258,764,184	26.9	


PEACH
DARKE LAKE PARK
OKANAGAN MOUNTAIN
Naramata
PENTICTON
SUMMERLAND
Coalmont
PRINCETON
Hedley
Kaleden
Okanagan Falls
Ellis
Skaha L.
Vaseux Cr.
OLIVER
KEREMEOS
Cawston
OSOYOOS
Osoyoos Bridge
Similkameen
Tulameen
Otter
Allison Cr.
Summers Cr.
Shuttle Cr.
Hayes Cr.
Trout Cr.
Ashnola
Ewart Cr.
CATHEDRAL PARK
Manning Park
17 PENTICTON
18 TRAIL
BIG WHITE MTN. 2317
LOWER ARROW LAKE
Kettle
Kettle R.
Beaverdell
GABLE MTN 2274
Boundary Cr.
Granby
Burrell
Robson
CASTLEGAR
China Creek
Christina L.
Westbridge
GREENWOOD
Kettle Valley
GRAND FORKS
ROSSLAND
TRAIL
Rock Cr.

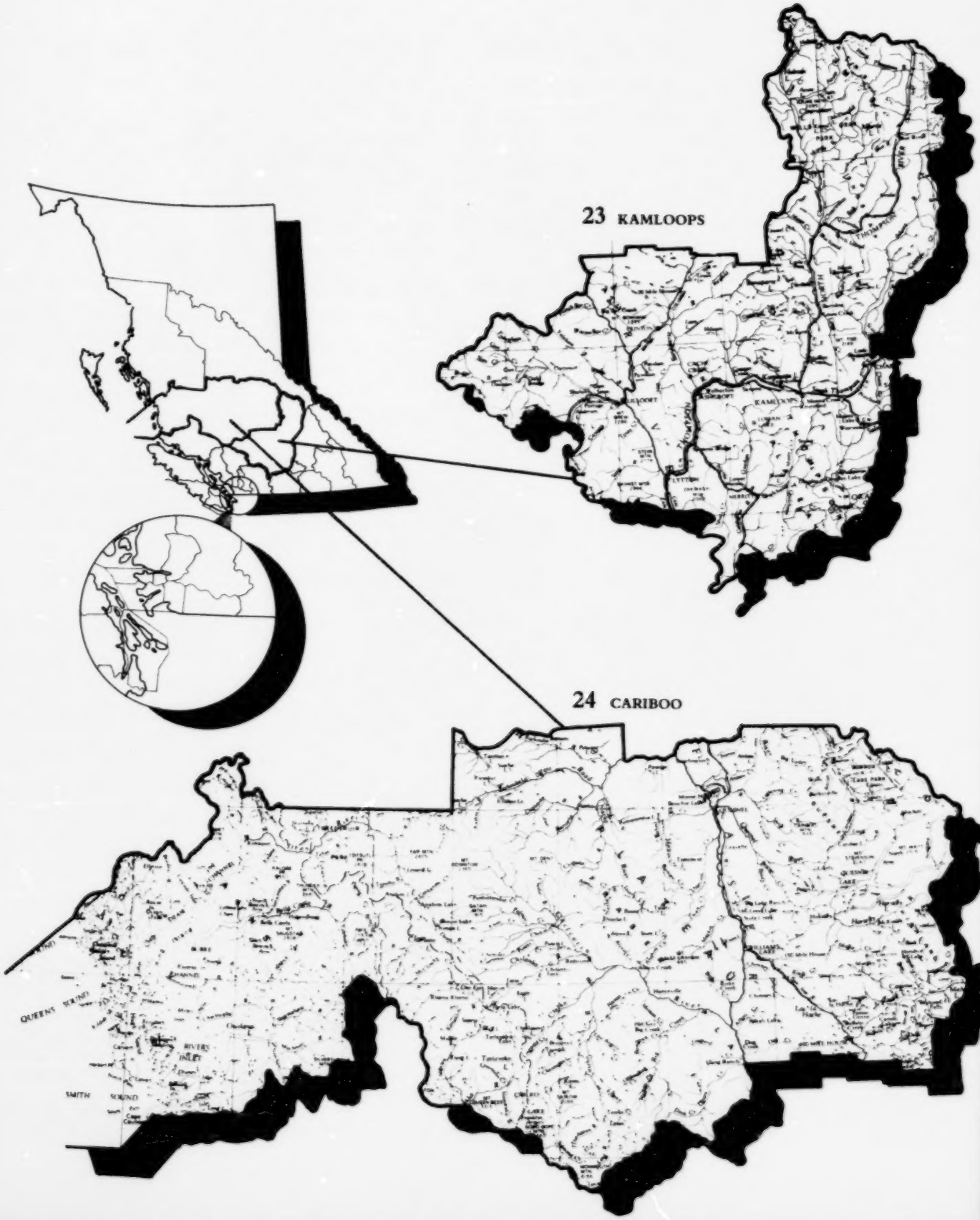
ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	MUN-ICIPAL OPTION	NO. OF PROP-ERTIES	% CHGE	ACTUAL VALUE	% CHGE	NET TAXABLE ASSESSED VALUE GENERAL	% CHGE	SCHOOL	% CHGE	
17 PENTICTON												
PENTICTON	C	222	D	**9,282**		**1,012,058,705**		**866,170,324**		**127,889,066**		♦ 1982
				8,664	7.1	712,604,439	42.0	596,333,333	45.2	95,286,503	34.2	♦ 1981
SUMMERLAND	D	325	D	**3,591**		**323,879,712**		**282,746,921**		**33,102,030**		
				3,473	3.4	225,840,627	43.4	194,840,347	45.1	25,120,305	31.8	
KEREMOS	V	535	A	**552**		**35,764,300**		**3,774,896**		**4,640,240**		
				542	1.8	26,077,893	37.1	2,858,482	32.1	3,333,460	39.2	
OLIVER	V	555	A	**921**		**98,816,430**		**9,505,674**		**10,898,994**		
				880	4.7	70,407,350	40.3	7,114,131	33.6	8,186,543	33.1	
OSOYOOS	V	556	D	**1,589**		**159,831,566**		**139,152,423**		**18,722,803**		
				1,464	8.5	103,325,904	54.7	12,176,277		12,972,505	44.3	
PRINCETON	T	562	A	**1,404**		**105,713,470**		**11,383,172**		**16,100,625**		
				1,400	0.3	82,555,684	28.1	9,087,936	25.3	12,279,361	31.1	
PENTICTON	R	714	A	**4,732**		**369,025,557**		**36,474,247**		**43,396,313**		
				4,516	4.8	255,395,242	44.5	26,203,828	39.2	31,280,302	38.7	
PENTICTON	R	715	A	**2,765**		**228,334,181**		**22,423,211**		**25,195,533**		
				2,667	3.7	148,405,103	53.9	15,407,290	45.5	17,342,618	45.3	
PENTICTON	R	716	A	**1,844**		**99,486,181**		**10,086,977**		**11,635,284**		
				1,711	7.8	69,912,987	42.3	7,433,704	35.7	8,314,198	39.9	
PENTICTON	R	717	A	**2,608**		**191,635,886**		**25,776,806**		**36,172,114**		
				2,421	7.7	148,283,059	29.2	19,340,789	33.3	28,358,753	27.6	
PENTICTON	R	777	A	**234**		**22,716,439**		**1,722,012**		**2,110,918**		
				219	6.8	15,632,241	45.3	1,225,503	40.5	1,528,841	38.1	
TOTAL				**29,522**		**2,647,262,427**		**1,409,216,663**		**329,863,920**		
				27,957	5.6	1,858,440,529	42.4	892,021,620	58.0	244,003,389	35.2	
18 TRAIL												
CASTLEGAR	C	201	A	**2,813**		**390,244,039**		**36,945,728**		**63,783,135**		
				2,765	1.7	337,357,587	15.7	30,937,303	19.4	52,571,163	21.3	
GRAND FORKS	C	210	A	**2,178**		**141,301,520**		**15,473,109**		**21,299,268**		
				2,076	4.9	112,009,950	26.2	12,724,342	21.6	16,912,151	25.9	
GREENWOOD	C	211	C	**662**		**15,876,750**		**1,688,746**		**1,809,210**		
				663	-0.2	12,560,989	26.4	1,637,691	3.1	1,468,252	23.2	
ROSSLAND	C	229	A	**1,968**		**96,435,950**		**9,190,928**		**9,805,481**		
				1,967	0.1	76,451,520	26.1	7,867,919	16.8	8,344,628	17.5	
TRAIL	C	232	A	**3,752**		**744,720,180**		**96,409,926**		**165,893,210**		
				3,754	-0.1	604,957,945	23.1	74,366,703	29.6	121,961,811	36.0	
FRUITVALE	V	521	A	**732**		**55,834,321**		**4,992,026**		**5,523,650**		
				723	1.2	44,538,517	25.4	4,224,479	18.2	4,627,799	19.4	
MIDWAY	V	547	A	**461**		**32,723,778**		**3,391,299**		**6,774,394**		
				455	1.3	26,763,839	22.3	2,676,312	26.7	5,343,459	26.8	
MONTROSE	V	548	A	**448**		**29,887,427**		**2,809,054**		**2,966,367**		
				448		24,099,050	24.0	2,470,386	13.7	2,593,041	14.4	
WARFIELD	V	588	A	**748**		**51,006,035**		**5,173,475**		**5,436,318**		
				747	0.1	41,196,443	23.8	4,405,106	17.4	4,608,041	18.0	
ROSSLAND/TRAIL	R	709	A	**3,515**		**497,428,322**		**28,398,995**		**37,000,343**		
				3,373	4.2	441,288,451	12.7	23,399,797	21.4	30,299,619	22.1	
ROSSLAND/TRAIL	R	711	A	**2,625**		**549,828,380**		**42,495,021**		**62,592,837**		
				2,509	4.6	480,539,669	14.4	34,330,541	23.8	52,291,527	19.7	
ROSSLAND/TRAIL	R	712	A	**3,285**		**155,962,737**		**17,837,313**		**17,506,270**		
				3,228	1.8	114,279,764	36.5	13,767,971	29.6	13,462,860	30.0	
ROSSLAND/TRAIL	R	713	A	**2,174**		**117,070,517**		**13,505,099**		**14,212,113**		
				2,100	3.5	85,912,654	36.3	10,234,027	32.0	10,697,979	32.8	
TOTAL				**25,361**		**2,878,319,956**		**278,310,719**		**414,602,596**		
				24,808	2.2	2,401,956,378	19.8	223,042,577	24.8	325,182,330	27.5	


Oyama
NAGAN
kanagan Centre
Winfield
LAKE
Rutland
KELOWNA
Trépanier Cr.
Westbank
LAND
19 KELOWNA
20 VERNON
COLUMBIA
MOUNTAINS
RIVER
MOUNT REVELSTOKE NATIONAL PARK
REVELSTOKE
SHUSWAP
LAKE
ARMSTRONG
SILVER STAR PARK
VERNON
OLUMBY
ENDERBY
Mabel L.
Mara L.
Grindrod
Ferguson
Trout L.

ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	MUN-ICIPAL OPTION	NO. OF PROP-ERTIES	% CHGE.	ACTUAL VALUE	% CHGE.	NET TAXABLE ASSESSED VALUE GENERAL	% CHGE.	SCHOOL	% CHGE.	
19 KELOWNA												
KELOWNA	C	214	A	**7,460**		**1,128,710,066**		**125,716,761**		**156,949,274**		♦ 1982
				7,081	5.4	856,226,759	31.8	99,524,380	26.3	122,864,611	27.7	♦ 1981
KELOWNA	C	217	A	**15,378**		**1,778,355,626**		**204,674,183**		**219,521,227**		
				14,474	6.2	1,297,003,749	37.1	158,695,033	29.0	169,322,884	29.6	
PEACHLAND	D	318	A	**1,823**		**132,076,323**		**13,025,434**		**14,175,273**		
				1,766	3.2	89,918,306	46.9	9,668,207	34.7	10,450,249	35.6	
KELOWNA	R	723	A	**13,134**		**1,195,351,895**		**118,780,976**		**141,545,397**		
				12,439	5.6	853,262,534	40.1	89,518,768	32.7	106,633,022	32.7	
TOTAL				**37,795**		**4,234,493,910**		**462,197,354**		**532,191,171**		
				35,760	5.7	3,096,411,348	36.8	357,406,388	29.3	409,270,766	30.0	
20 VERNON												
ARMSTRONG	C	202	A	**1,239**		**101,685,230**		**10,306,918**		**12,786,581**		
				1,230	0.7	77,205,488	31.7	8,513,702	21.1	10,544,176	21.3	
ENDERBY	C	208	A	**944**		**67,705,438**		**6,821,977**		**7,490,720**		
				901	4.8	49,392,220	37.1	5,097,724	33.8	5,575,066	34.4	
REVELSTOKE (OLD)	C	228	A	**2,078**		**181,035,047**		**20,996,077**		**27,571,941**		
				2,056	1.1	153,190,806	18.2	18,934,217	10.9	23,359,872	18.0	
REVELSTOKE (EXTENDED)	C	230	A	**1,414**		**109,568,365**		**7,478,161**		**16,082,853**		
				0		0		0		0		
VERNON	C	233	B	**7,477**		**855,234,637**		**100,715,556**		**113,245,894**		
				6,996	6.9	616,333,152	38.8	76,937,842	30.9	86,434,192	31.0	
COLDSTREAM	D	304	A	**3,071**		**324,579,342**		**31,024,641**		**39,479,866**		
				2,945	4.3	206,656,323	57.1	21,229,747	46.1	26,871,709	46.9	
SALMON ARM	D	322	A	**4,891**		**467,924,671**		**48,290,526**		**57,096,782**		
				4,673	4.7	362,023,307	29.3	38,607,852	25.1	45,196,729	26.3	
SPALLUMCHEEN	D	323	A	**1,998**		**203,948,993**		**21,350,012**		**28,484,252**		
				1,851	7.9	157,405,753	29.6	16,521,410	29.2	21,969,328	29.7	
LUMBY	V	541	A	**598**		**56,246,923**		**6,580,258**		**9,252,954**		
				558	7.2	46,585,631	20.7	5,554,722	18.5	7,879,459	17.4	
VERNON	R	719	A	**1,128**		**1,075,334,634**		**9,625,351**		**28,168,834**		
				2,610	-56.8	1,087,188,863	-1.1	16,724,726	-42.4	39,499,148	-28.7	
VERNON	R	722	A	**6,686**		**584,402,126**		**52,250,578**		**71,996,855**		
				6,776	-1.3	405,110,914	44.3	37,861,552	38.0	52,472,424	37.2	
VERNON	R	789	A	**14,112**		**943,684,493**		**87,018,701**		**127,448,285**		
				13,728	2.8	717,310,128	31.6	69,917,173	24.5	98,842,010	28.9	
TOTAL				**45,636**		**4,971,349,899**		**402,458,756**		**539,105,817**		
				44,324	3.0	3,878,402,585	28.2	315,900,667	27.4	418,644,113	28.8	


UPPER ARROW LAKE
NAKUSP
NEW DENVER
SLOCAN LAKE
SILVERTON
KOKANEE GLACIER PARK
SLOCAN
NELSON
SALMO
FRUITVALE
MONTROSE
CRESTON
21 NELSON
LAKE
BLACKWATER MTN. 2732
Donald Station
Golden
Revelstoke
Field
YOHO NAT. PARK
KOOTENAY NAT. PARK
COLUMBIA
RIVER
Parson
Harrogate
Spillimacheen
Edgewater
Radium
Invermere
Athalmer
Windermere
Canal Flats
Hot Springs
Columbia L.
Duck
Findley
Wilmer
Brisco
Mt. Fisher 2848
Fort Steele
KIMBERLEY
SPARWOOD
CRANBROOK
FERNIE
Mt. Taylor 2850
Jaffray
Galloway
Elko
Grasmere
Roosville
22 EAST KOOTENAY

ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	MUN-ICIPAL OPTION	NO. OF PROP-ERTIFS	% CHGE	ACTUAL VALUE	% CHGE	NET TAXABLE ASSESSED VALUE GENERAL	% CHGE	SCHOOL	% CHGE	
21 NELSON												
NELSON	C	219	D	**3,920**		**358,653,279**		**256,335,479**		**49,022,673**		◆ 1982
				3,936	-0.4	287,838,063	24.6	207,765,032	23.4	38,805,842	26.3	◆ 1981
CRESTON	T	413	C	**2,205**		**167,381,241**		**13,293,556**		**22,595,849**		
				2,159	2.1	140,519,450	19.1	13,008,698	2.2	19,862,105	13.8	
KASLO	V	533	D	**894**		**33,991,750**		**25,648,600**		**3,519,941**		
				892	0.2	28,763,550	18.2	2,849,867	800.0	3,085,246	14.1	
NEW DENVER	V	551	A	**444**		**18,742,750**		**1,492,339**		**1,718,384**		
				445	-0.2	15,001,908	24.9	1,401,046	6.5	1,578,467	8.9	
NAKUSP	V	553	A	**817**		**47,887,120**		**5,176,525**		**6,013,126**		
				825	-1.0	38,663,388	23.9	4,304,868	20.2	4,963,987	21.1	
SALMO	V	569	C	**649**		**25,188,735**		**2,639,486**		**2,708,726**		
				608	6.7	21,741,964	15.9	2,647,770	-0.3	2,465,503	9.9	
SILVERTON	V	572	A	**238**		**7,884,200**		**771,567**		**824,519**		
				222	7.2	6,153,100	28.1	658,142	17.2	701,204	17.6	
SLOCAN	V	573	A	**368**		**17,429,632**		**1,725,172**		**3,783,565**		
				359	2.5	16,057,372	8.5	1,531,997	12.6	3,261,122	16.0	
NELSON	R	707	A	**6,982**		**636,931,395**		**54,283,834**		**138,084,912**		
				6,628	5.3	532,691,419	19.6	44,643,319	21.6	111,705,203	23.6	
NELSON	R	710	A	**2,666**		**138,997,963**		**8,554,092**		**27,476,746**		
				2,618	1.8	121,176,407	14.7	8,116,240	5.4	22,176,520	23.9	
NELSON	R	786	A	**8,020**		**410,454,334**		**45,827,658**		**49,914,593**		
				6,390	25.5	326,765,465	25.6	37,242,678	23.1	40,477,233	23.3	
TOTAL				**27,203**		**1,863,542,399**		**415,748,308**		**305,663,034**		
				25,082	8.5	1,535,372,086	21.4	324,169,657	28.3	249,082,432	22.7	
22 EAST KOOTENAY												
CRANBROOK	C	205	B	**5,797**		**576,647,532**		**66,347,396**		**78,257,544**		
				5,399	7.4	434,246,636	32.8	54,335,574	22.1	63,477,102	23.3	
FERNIE	C	209	A	**2,162**		**172,764,457**		**19,252,955**		**20,956,883**		
				2,121	1.9	126,963,878	36.1	14,622,481	31.7	15,979,872	31.1	
KIMBERLEY	C	215	A	**3,544**		**356,834,773**		**40,189,123**		**62,745,311**		
				3,466	2.3	300,997,788	18.6	32,435,879	23.9	50,374,206	24.6	
SPARWOOD	D	337	A	**1,530**		**468,256,894**		**75,908,542**		**113,157,350**		
				1,415	8.1	261,109,931	79.3	29,361,722	158.5	51,317,539	120.5	
GOLDEN	T	426	B	**1,526**		**112,240,483**		**12,660,647**		**17,381,143**		
				1,468	4.0	100,136,561	12.1	11,399,902	11.1	15,122,653	14.9	
ELKFORD	V	517	A	**1,261**		**242,209,625**		**39,436,849**		**53,238,903**		
				926	36.2	130,737,103	85.3	14,546,499	171.1	24,243,020	119.6	
INVERMERE	V	532	A	**1,346**		**113,408,374**		**11,094,148**		**11,897,279**		
				1,005	33.9	83,095,571	36.5	8,599,577	29.0	9,170,474	29.7	
CRANBROOK	R	701	A	**4,009**		**271,496,093**		**47,607,703**		**56,885,012**		
				3,751	6.9	298,934,935	-9.2	45,852,820	3.8	56,680,136	0.4	
CRANBROOK	R	702	A	**3,333**		**282,884,283**		**26,481,294**		**38,269,663**		
				3,134	6.3	198,861,445	42.3	20,530,464	29.0	29,763,761	28.6	
CRANBROOK	R	703	A	**1,344**		**183,808,265**		**16,629,446**		**36,568,016**		
				1,271	5.7	152,428,031	20.6	13,456,292	23.6	29,427,122	24.3	
CRANBROOK	R	704	A	**5,401**		**469,250,418**		**45,936,916**		**60,596,647**		
				5,143	5.0	354,267,503	32.5	37,488,662	22.5	47,380,088	27.9	
CRANBROOK	R	718	A	**1,578**		**146,441,923**		**18,260,668**		**21,819,940**		
				1,472	7.2	99,184,082	47.6	15,170,769	20.4	17,301,938	26.1	
TOTAL				**32,831**		**3,396,243,120**		**419,805,687**		**571,773,691**		
				30,571	7.4	2,540,963,464	33.7	297,800,641	41.0	410,237,911	39.4	


23 KAMLOOPS
24 CARIBOO
QUEENS SOUND
RIVERS INLET
SMITH SOUND

ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	MUN-ICIPAL OPTION	NO. OF PROP-ERTIES	% CHGE	ACTUAL VALUE	% CHGE	NET TAXABLE ASSESSED VALUE GENERAL	% CHGE	SCHOOL	% CHGE	
23 KAMLOOPS												
KAMLOOPS	C	212	C	**22,683**		**2,954,436,103**		**1,642,161,675**		**423,987,584**		◆ 1982
				21,719	4.4	2,115,916,569	39.6	1,533,651,127	7.1	310,747,002	36.4	◆ 1981
MERRITT	C	451	A	**2,202**		**182,113,655**		**19,827,379**		**26,052,799**		
				2,163	1.8	137,404,107	32.5	15,956,458	24.3	20,286,878	28.4	
ASHCROFT	V	503	A	**763**		**69,539,010**		**8,473,089**		**9,238,149**		
				773	-1.3	52,718,425	31.9	6,296,872	34.6	6,856,910	34.7	
CACHE CREEK	V	508	D	**520**		**43,278,769**		**35,670,619**		**6,539,575**		
				484	7.4	35,907,319	20.5	29,616,019	20.4	5,665,705	15.4	
CHASE	V	512	A	**1,082**		**65,841,321**		**7,141,155**		**7,943,554**		
				1,059	2.2	45,224,616	45.6	5,224,905	36.7	5,848,280	35.8	
CLINTON	V	515	D	**398**		**15,661,200**		**11,570,950**		**1,819,381**		
				395	0.8	13,768,300	13.7	9,929,950	16.5	1,616,559	12.5	
LOGAN LAKE	V	538	B	**988**		**80,058,900**		**6,966,869**		**7,849,843**		
				825	19.8	51,141,375	56.5	4,699,989	48.2	5,043,989	55.6	
LILLOOET	V	540	B	**804**		**53,078,385**		**4,790,826**		**5,633,855**		
				784	2.6	44,127,556	20.3	4,145,885	15.6	4,729,741	19.1	
LYTTON	V	542	D	**251**		**13,157,701**		**8,800,501**		**1,945,840**		
				250	0.4	10,420,071	26.3	6,835,421	28.7	1,508,605	29.0	
KAMLOOPS	R	724	A	**8,370**		**1,018,166,686**		**127,979,963**		**218,576,001**		
				8,015	4.4	745,690,097	36.5	89,933,995	42.3	138,749,568	57.5	
KAMLOOPS	R	726	A	**2,745**		**229,715,516**		**39,537,102**		**50,936,038**		
				2,677	2.5	196,131,191	17.1	32,037,120	23.4	36,660,032	38.9	
KAMLOOPS	R	729	A	**1,856**		**426,084,856**		**7,780,555**		**123,413,706**		
				1,786	3.9	373,962,720	13.9	5,840,667	33.2	96,574,823	27.8	
KAMLOOPS	R	730	A	**4,119**		**311,428,940**		**43,653,008**		**69,135,847**		
				4,052	1.7	265,666,710	17.2	35,462,865	23.1	54,541,852	26.8	
KAMLOOPS	R	731	A	**2,670**		**299,168,371**		**40,561,196**		**76,570,256**		
				2,662	0.3	264,221,349	13.2	33,019,990	22.8	61,588,228	24.3	
TOTAL				**49,451**		**5,761,729,413**		**2,004,914,887**		**1,029,642,428**		
				47,644	3.8	4,352,300,405	32.4	1,812,651,263	10.6	750,418,172	37.2	
24 CARIBOO												
QUESNEL	C	470	A	**3,181**		**539,556,567**		**58,926,729**		**113,387,741**		
				3,117	2.1	395,320,512	36.5	43,740,694	34.7	76,074,766	49.0	
WILLIAMS LAKE	C	492	D	**3,005**		**413,798,964**		**297,386,496**		**69,723,426**		
				2,495	20.4	312,460,549	32.4	37,282,660	697.7	53,349,945	30.7	
100 MILE HOUSE	V	557	A	**682**		**74,554,232**		**10,527,718**		**11,936,191**		
				660	3.3	63,094,781	18.2	9,021,882	16.7	10,159,640	17.5	
WILLIAMS LAKE	R	727	A	**20,572**		**1,173,891,116**		**113,921,870**		**150,111,095**		
				20,188	1.9	881,263,869	33.2	87,468,373	30.2	115,512,764	30.0	
QUESNEL	R	728	A	**8,419**		**612,151,029**		**78,136,988**		**109,458,923**		
				8,161	3.2	504,056,747	21.4	63,045,373	23.9	86,336,452	26.8	
WILLIAMS LAKE	R	749	A	**1,581**		**169,822,055**		**36,303,855**		**12,822,287**		
				1,529	3.4	273,979,694	-38.0	66,140,281	-45.1	9,921,136	29.2	
TOTAL				**37,440**		**2,983,773,963**		**595,203,656**		**467,439,663**		
				36,150	3.6	2,430,176,152	22.8	306,699,263	94.1	351,354,703	33.0	

DIXON
ENTRANCE
QUEEN
HECATE
CHARLOTTE
ISLANDS
STRAIT
25
ORTHWEST

ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	MUN-ICIPAL OPTION	NO. OF PROP-ERTIES	% CHGE.	ACTUAL VALUE	% CHGE.	NET TAXABLE ASSESSED VALUE GENERAL	% CHGE.	SCHOOL	% CHGE.	
25 NORTHWEST												
PRINCE RUPERT	C	227	A	**6,554**		**936,370,135**		**96,802,091**		**173,374,408**		♦ 1982
				6,379	2.7	815,320,228	14.8	81,399,384	18.9	139,268,239	24.5	♦ 1981
KITIMAT	D	329	A	**4,005**		**1,014,272,561**		**126,593,144**		**232,472,853**		
				3,729	7.4	820,032,572	23.7	91,957,518	37.7	172,293,454	34.9	
TERRACE	D	339	B	**3,837**		**386,962,726**		**43,111,413**		**55,280,897**		
				3,699	3.7	318,803,322	21.4	36,850,288	17.0	46,940,220	17.8	
STEWART	D	340	D	**1,099**		**79,091,755**		**42,298,605**		**19,135,434**		
				1,049	4.8	64,043,555	23.5	35,905,505	17.8	14,096,118	35.7	
HOUSTON	D	341	B	**1,431**		**138,173,923**		**16,785,356**		**25,758,808**		
				1,430	0.1	120,783,653	14.4	14,398,573	16.6	21,248,065	21.2	
NEW HAZELTON	D	342	B	**734**		**19,286,486**		**1,837,377**		**2,287,403**		
				694	5.8	13,290,356	45.1	1,389,107	32.3	1,699,107	34.6	
SMITHERS	T	478	A	**2,083**		**212,490,724**		**24,610,792**		**32,208,146**		
				1,975	5.5	161,105,051	31.9	17,678,360	39.2	23,241,824	38.6	
BURNS LAKE	V	506	B	**733**		**65,603,597**		**7,833,093**		**11,793,918**		
				716	2.4	56,506,855	16.1	6,562,946	19.4	9,771,097	20.7	
GRANISLE	V	525	D	**476**		**100,978,441**		**49,140,604**		**26,266,013**		
				471	1.1	85,879,000	17.6	44,458,050	10.5	19,447,085	35.1	
HAZELTON	V	528	B	**281**		**13,535,200**		**684,660**		**961,966**		
				269	4.5	11,041,200	22.6	500,782	36.7	834,256	15.3	
MASSET	V	549	B	**549**		**47,324,750**		**2,148,950**		**4,367,384**		
				545	0.7	39,129,250	20.9	1,867,302	15.1	3,663,976	19.2	
PORT EDWARD	V	564	B	**600**		**66,302,350**		**8,063,079**		**16,715,584**		
				595	0.8	61,890,666	7.1	6,975,888	15.6	13,920,940	20.1	
PORT CLEMENTS	V	566	B	**341**		**12,884,950**		**1,004,253**		**1,275,939**		
				303	12.5	8,195,150	57.2	738,888	35.9	918,637	38.9	
TELKWA	V	578	B	**525**		**20,439,561**		**2,005,499**		**2,268,204**		
				504	4.2	14,137,157	44.6	1,428,629	40.4	1,622,211	39.8	
PRINCE RUPERT	R	750	A	**1,601**		**164,632,678**		**30,929,235**		**28,739,757**		
				1,598	0.2	182,835,746	-10.0	38,474,660	-19.6	25,042,135	14.8	
PRINCE RUPERT	R	752	A	**567**		**48,264,300**		**5,066,645**		**12,793,907**		
				564	0.5	50,552,788	-4.5	4,402,778	15.1	11,885,824	7.6	
SMITHERS	R	754	A	**2,913**		**316,068,513**		**28,136,827**		**52,688,249**		
				2,802	4.0	211,727,911	49.3	21,412,519	31.4	37,614,190	40.1	
SMITHERS	R	755	A	**3,902**		**155,910,732**		**16,885,932**		**25,810,963**		
				3,873	0.7	139,722,402	11.6	15,707,112	7.5	22,505,935	14.7	
PRINCE RUPERT	R	780	A	**165**		**21,103,737**		**5,903,354**		**4,879,475**		
				176	-6.3	24,871,296	-15.1	6,192,638	-4.7	3,955,760	23.4	
PRINCE RUPERT	R	788	A	**5,360**		**373,288,533**		**45,983,028**		**71,994,358**		
				5,164	3.8	299,226,337	24.8	36,488,676	26.0	54,457,982	32.0	
PRINCE RUPERT	R	792	A	**204**		**8,109,516**		**1,166,554**		**1,462,111**		
				202	1.0	7,226,066	12.2	999,227	16.7	1,135,799	28.7	
TOTAL				**37,960**		**4,201,095,168**		**556,990,491**		**802,535,777**		
				36,737	3.3	3,506,320,561	19.8	465,788,830	19.6	625,652,854	28.3	

26 PRINCE GEORGE
27 PEACE RIVER

ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	MUN-ICIPAL OPTION	NO. OF PROP-ERTIES	% CHGE	ACTUAL VALUE	% CHGE	NET TAXABLE ASSESSED VALUE GENERAL	% CHGE	SCHOOL	% CHGE	
26 PRINCE GEORGE												
PRINCE GEORGE	C	226	D	**24,374**		**3,390,826,992**		**2,286,279,444**		**550,410,573**		♦ 1982
				23,383	4.2	2,617,662,088	29.5	1,773,438,783	28.9	403,172,910	36.5	♦ 1981
MACKENZIE	D	335	C	**1,776**		**365,214,578**		**31,943,462**		**80,334,142**		
				1,770	0.3	323,095,593	13.0	30,679,070	4.1	62,893,180	27.7	
FORT ST. JAMES	V	519	A	**856**		**93,044,704**		**9,713,179**		**17,744,874**		
				863	-0.8	83,111,600	12.0	8,516,498	14.1	14,842,756	19.6	
FRASER LAKE	V	520	A	**524**		**141,237,104**		**16,248,613**		**35,021,713**		
				516	1.6	88,324,400	59.9	9,763,868	66.4	18,386,094	90.5	
MCBRIDE	V	545	A	**382**		**24,244,944**		**1,902,860**		**3,155,759**		
				365	4.7	22,328,400	8.6	1,844,594	3.2	2,852,199	10.6	
VALEMOUNT	V	584	B	**677**		**35,791,655**		**3,991,919**		**4,397,095**		
				607	11.5	27,992,450	27.9	3,237,242	23.3	3,518,935	25.0	
VANDERHOOF	V	585	B	**1,099**		**111,145,041**		**13,418,036**		**19,470,392**		
				1,090	0.8	96,613,350	15.0	10,069,911	22.3	15,907,257	22.4	
PRINCE GEORGE	R	756	A	**6,781**		**298,748,167**		**27,259,651**		**42,764,137**		
				6,632	2.2	264,538,587	12.9	23,980,900	13.7	38,622,129	10.7	
PRINCE GEORGE	R	757	A	**10,078**		**1,023,857,316**		**143,471,107**		**230,822,162**		
				9,686	4.0	829,664,956	23.4	109,024,566	31.6	173,306,101	33.2	
TOTAL				**46,547**		**5,484,110,501**		**2,534,228,271**		**984,120,847**		
				44,912	3.6	4,353,331,424	26.0	1,971,455,432	28.5	733,501,561	34.2	
27 PEACE RIVER												
DAWSON CREEK	C	206	B	**4,871**		**429,889,265**		**50,733,103**		**57,596,677**		
				4,823	1.0	375,380,353	14.5	46,770,775	8.5	51,950,832	10.9	
HUDSON'S HOPE	D	333	A	**1,033**		**1,193,908,785**		**7,115,126**		**23,109,424**		
				1,033		1,086,043,188	9.9	6,220,677	14.4	19,586,568	18.0	
TUMBLER RIDGE	D	343	B	**50**		**20,313,157**		**3,088,257**		**4,847,442**		
				0		0		0		0		
FORT ST. JOHN	C	420	B	**6,586**		**558,694,008**		**73,790,869**		**80,563,251**		
				6,367	3.4	511,186,315	9.3	72,342,938	2.0	76,759,672	5.0	
CHETWYND	V	514	B	**1,320**		**150,033,377**		**15,624,281**		**21,012,356**		
				1,226	7.7	113,617,125	32.1	12,396,687	26.0	15,547,643	35.1	
FORT NELSON	V	518	B	**1,535**		**135,892,350**		**13,965,539**		**18,572,144**		
				1,492	2.9	124,299,515	9.3	13,513,361	3.3	17,229,255	7.8	
POUCE COUPE	V	561	B	**450**		**17,751,648**		**1,377,339**		**1,681,671**		
				428	5.1	15,443,557	14.9	1,367,949	0.7	1,585,352	6.1	
TAYLOR	V	577	A	**716**		**139,852,181**		**13,468,668**		**37,306,384**		
				712	0.6	121,598,842	15.0	9,623,614	40.0	28,829,310	29.4	
PEACE RIVER	R	759	A	**7,167**		**692,722,004**		**79,323,836**		**139,309,211**		
				7,004	2.3	634,135,956	9.2	67,816,476	17.0	112,726,964	23.6	
PEACE RIVER	R	760	A	**11,481**		**899,837,190**		**124,055,243**		**193,281,926**		
				11,086	3.6	775,355,581	16.1	101,674,884	22.0	150,243,498	28.6	
PEACE RIVER	R	781	A	**1,240**		**374,490,888**		**54,642,095**		**102,132,798**		
				1,101	12.6	315,883,228	18.6	41,825,005	30.6	74,425,484	37.2	
PEACE RIVER	R	787	A	**1,608**		**158,606,651**		**16,112,656**		**31,239,571**		
				1,349	19.2	134,092,493	18.3	13,048,313	23.5	24,963,247	25.1	
TOTAL				**38,057**		**4,771,991,504**		**453,297,012**		**710,652,855**		
				36,621	3.9	4,207,036,153	13.4	386,600,679	17.3	573,847,825	23.8	